



Embedding a Culture of Combined Assurance Excellence in a Changing World

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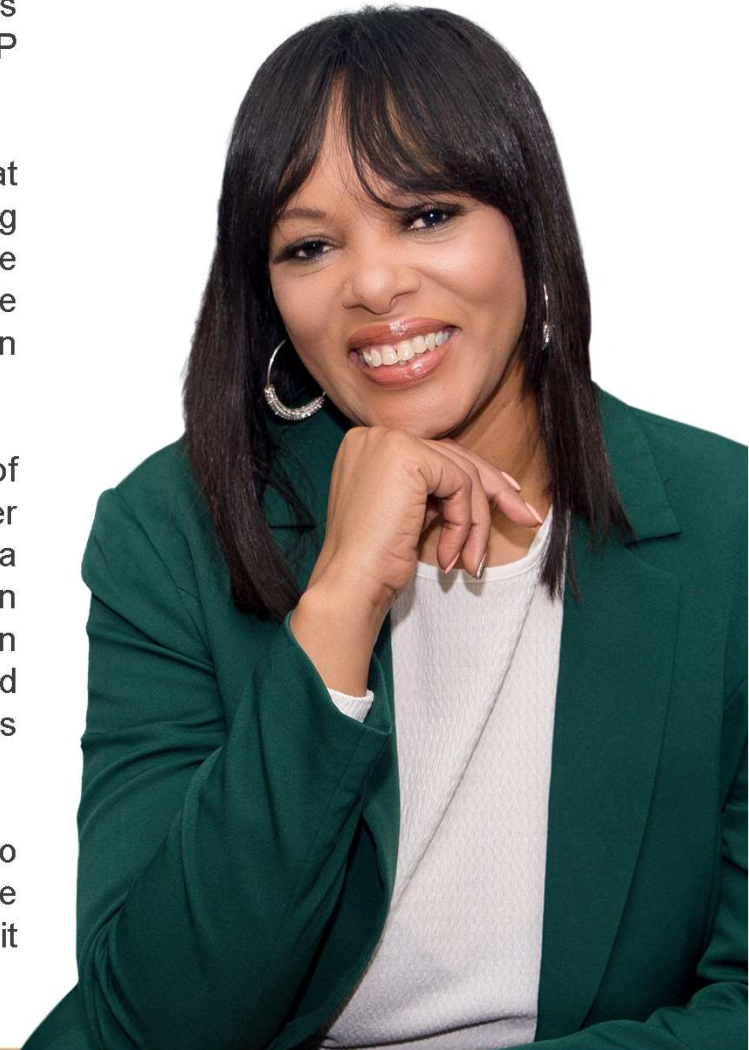


Arlene-Lynn Volmink is the CEO of the IIA South Africa since June 2023; and has a career that exceeds 23 years in the fields of risk management, governance, IT audit and control, project assurance, data analytics, business continuity management and internal audit. She is a Certified Internal Auditor (CIA) and holds CISA and CDPSE (pronounced See-Dip-See) certifications as well as the ISAP (SA) designation. She is also an Accredited CISA trainer.

She is a strategist and influencer, and one who encourages intellectual dialogue at every opportunity. She holds a BCom degree (with majors in Financial Accounting and Information Systems) from the University of Cape Town, an MBA from the University of Stellenbosch Business School; and has been a practicing CISA since 2003, a CDPSE from 2020. She has also completed a Higher Diploma in Computer Auditing at the University of Witwatersrand.

Arlene is no stranger to the Not-for-Profit industry; and has served on the Board of the ISACA South Africa Chapter from 2012 to 2024. Arlene is involved in a number of initiatives that empower youth, women and technology. Locally, she has taken a role as a Non-Executive Director on the board of a community-based organisation called Mathmoms, that empowers women to tutor basic maths skills to foundation phase learners in less advantaged communities. Internationally, she also served as a volunteer on the One in Tech SheLeadsTech Advisory Group. Arlene was acknowledged with the international ISACA Chapter Leader Award in 2022.

Arlene strives to put family first and is a God-fearing woman. She is married to Jonathan Volmink, and mom to two amazing young children. When she has spare time, Arlene enjoys spending time with family; and unlocking her creative spirit through her appreciation of arts and crafts, nature and flowers.



Embedding a Culture of Combined Assurance Excellence



The IIA Defines Combined Assurance

“The **alignment of assurance efforts** across the organisation - including internal audit, risk management, compliance, and other assurance providers - to ensure that key risks are adequately covered, duplication is minimised and gaps are identified.” – *IIA Executive Knowledge Brief on Combined Assurance*



Gartner Defines Aligned Assurance

“Coordinating assurance efforts across the business and second-line assurance functions to provide comprehensive assurance in a complex and interconnected risk landscape.”



King IV Defines Combined Assurance

King IV defines a ‘Combined Assurance Model’ as one which: ‘incorporates and optimises all assurance services and functions so that taken as a whole, these enable an effective control environment; support the integrity of information used for internal decision-making by management, the governing body and its committees; and support the integrity of the organisation’s external reports’.



Embedding a Culture of Combined Assurance Excellence

IIA Defines Culture

The **Institute of Internal Auditors (IIA)** has recently introduced a **Topical Requirement on Organisational Behavior**, reframing traditional notions of “culture” into a more auditable concept.

Organisational behaviour is defined as the **habits, patterns, and informal norms** that influence how work gets done - often summarised as “the way we do things.”

This Presentation

Setting the Scene,
Key Messages, Call
to Action,
Conclusion



Benefits of Combined Assurance Excellence

Improved service delivery through risk-informed decisions

Combined assurance gives leadership a clearer, more integrated view of strategic and operational risks, enabling better, faster decisions that directly support public service delivery outcomes.

Greater accountability and oversight

By coordinating assurance providers, Combined Assurance strengthens transparency and ensures that all lines of defense are fulfilling their responsibilities, helping oversight bodies, audit committees, and the public hold institutions accountable.

Efficient use of limited public resources

Combined Assurance reduces duplication, identifies gaps, and ensures assurance efforts are targeted where risks and impacts are greatest, making better use of scarce audit, compliance, and risk management capacity.

Setting the Scene

Vision 2035 – Future of Internal Audit

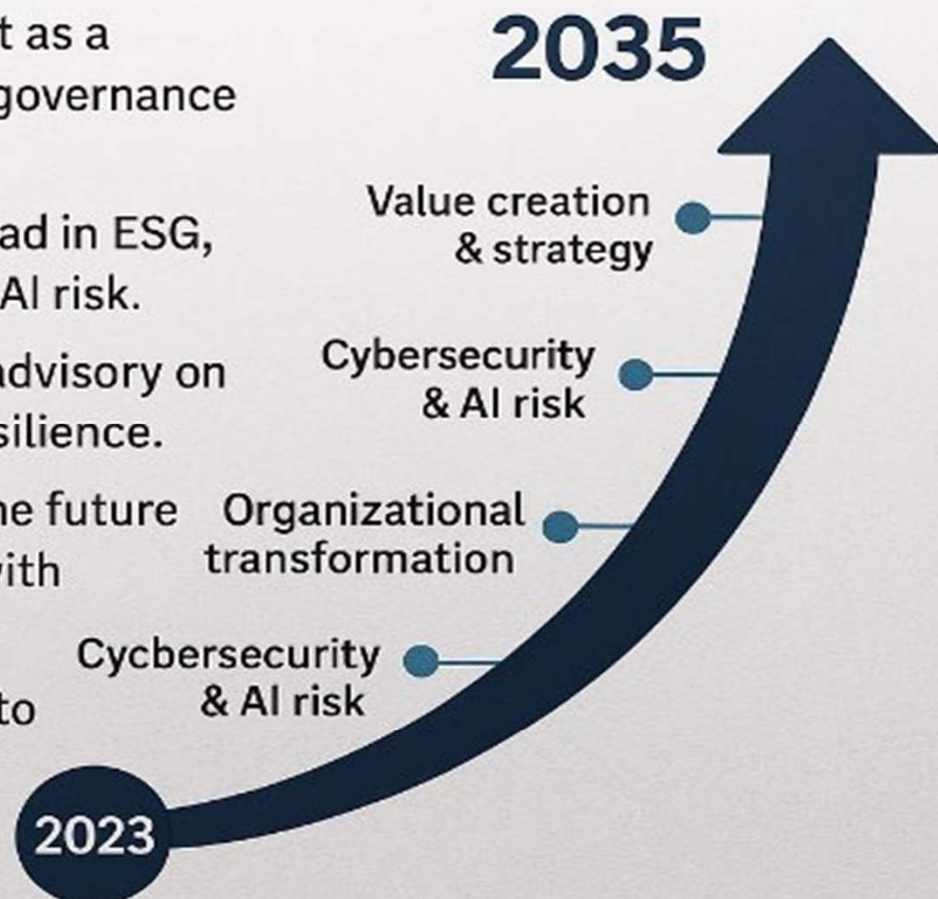
- Vision 2035 positions internal audit as a key player in delivering risk-based, objective assurance that protects and creates value. This directly supports a coordinated assurance approach across the organisation.
- The report sees Internal Audit expanding its advisory role while maintaining assurance responsibilities. This aligns with a combined assurance model where all lines work together to give one clear view.

Internal Audit:
VISION
2035

CREATING OUR FUTURE TOGETHER

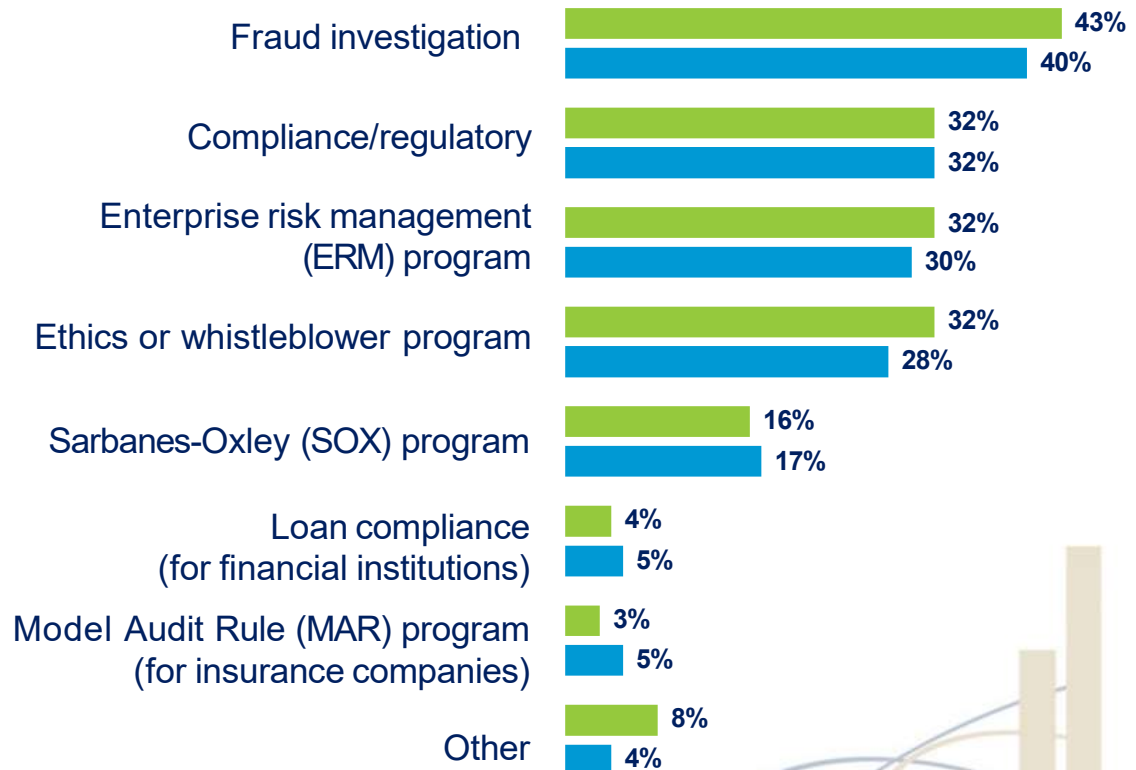
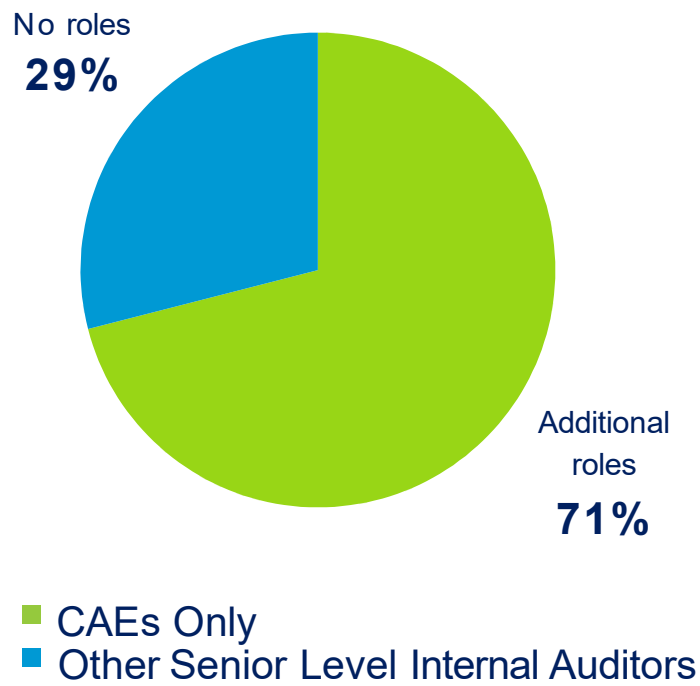
Vision 2035: Evolving Roles in Risk and Assurance

- Vision 2035 redefines internal audit as a proactive, strategic contributor to governance and risk.
- Internal auditors are expected to lead in ESG, cybersecurity, transformation, and AI risk.
- Risk assurance expands to include advisory on emerging threats and long-term resilience.
- Combined assurance is central to the future model, uniting all assurance lines with strategy.
- Public sector auditors must evolve to drive change, foresight, and value creation.



CAE Roles are Already Expanding

71% of respondents have roles outside of Internal Audit



The Three Lines are already being

blurred

Second-line Synergies

Some organizations see synergies by including second-line function work within the internal audit scope

CAEs Expanded Scope

Some CAEs manage internal audit AND other second-line functions

Navigating the Considerations

Organisations and industries, particularly highly regulated ones, must be considered within their business contexts.

Re-evaluate the Three Lines Model?

As the needs of the profession and organisations continue to evolve, future research is needed.

Preserving Independence

Ways IA Independence and Objectivity are Preserved

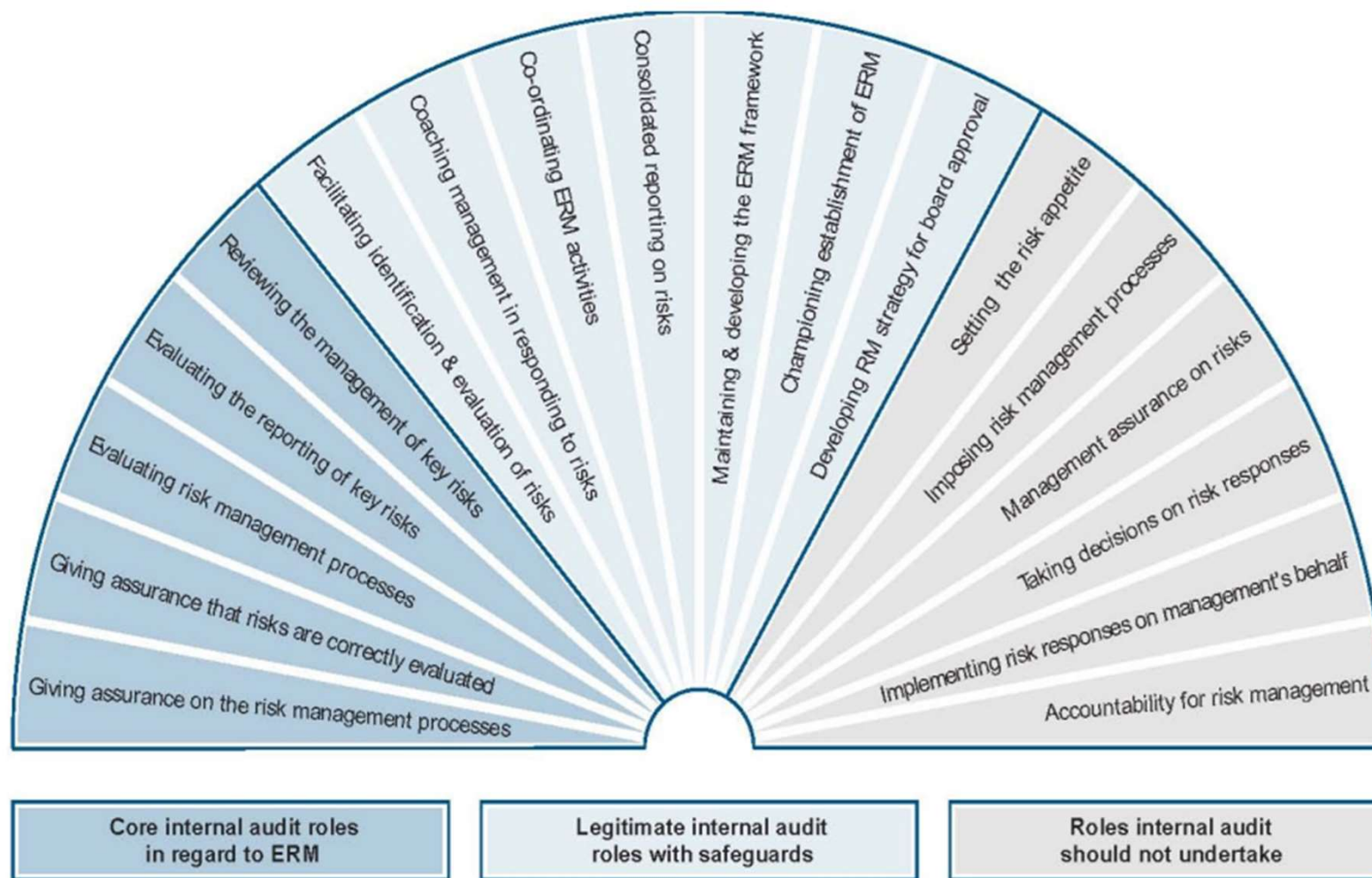


Independence remains critical to the future of Internal Audit

Source: Internal Audit: Vision 2035 Report

Future of Internal Audit

The Increasing Role of Internal Audit in Risk Management



Source: IIA Position Paper: The Role of Internal Auditing in Enterprise-wide Risk Management, 2009



Key Messages

1. Leadership & Culture

“A culture of assurance starts with leadership and accountability. When executive and senior management own the process, assurance becomes embedded - not enforced.”

- Public sector leaders must champion assurance.
- Tone at the top needs to cascade into the middle and frontline, driving integration, ethics, and collaboration assurance culture.
- Leaders (Governing Council and Executives) must link assurance to service delivery, not just compliance.
- King IV™ encourages proactive governance through inclusive decision-making and transparency.



2. Governance Structure & Oversight Mechanisms

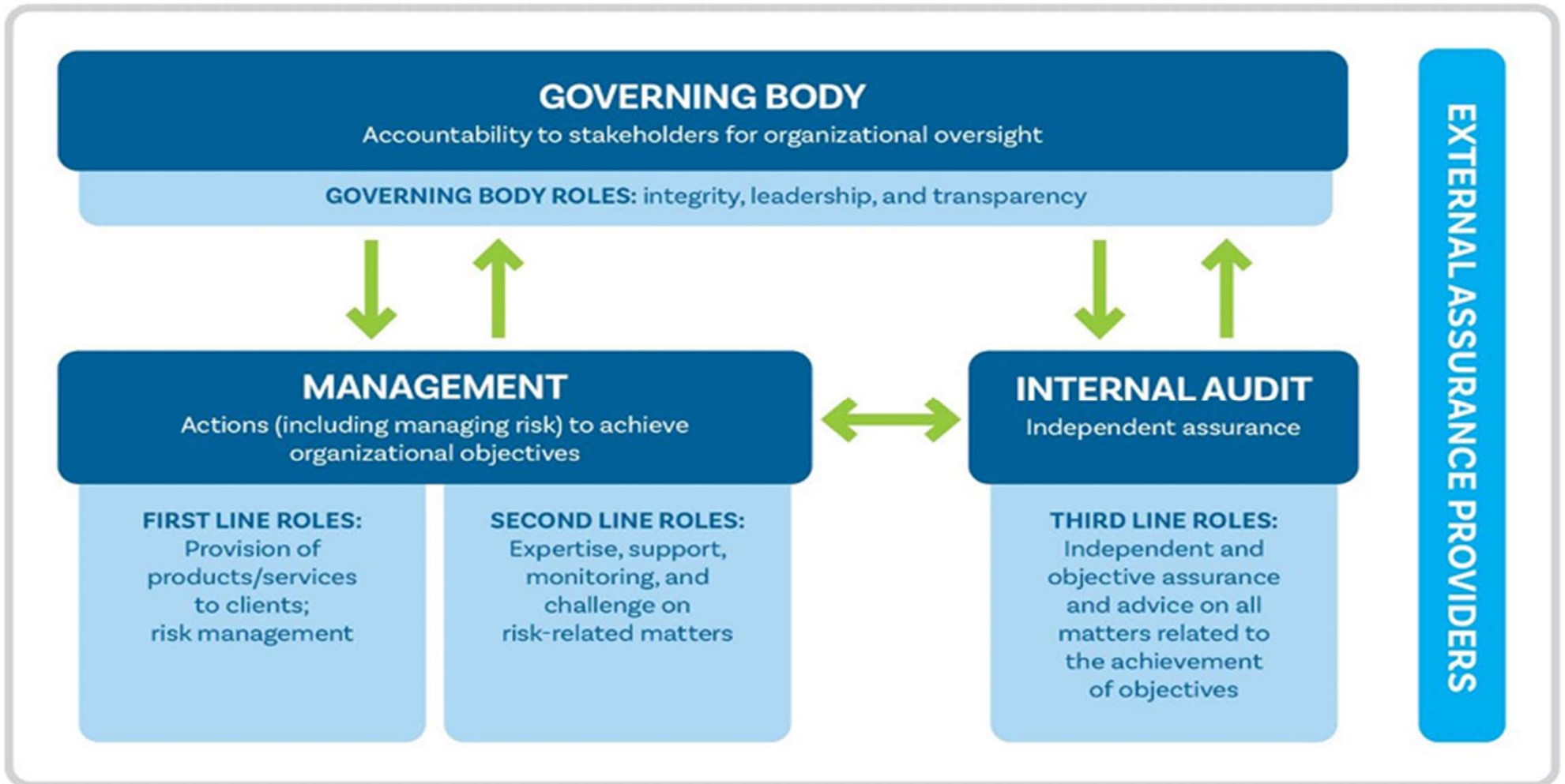
“Good governance and Oversight Mechanisms. It enables alignment, not bureaucracy. Combined assurance should sit within governance models that promote clarity and synergy.”

- Governance is the backbone of assurance, providing oversight, leadership, and accountability.
- Align structures to the 3 Lines Model.
- Combined Assurance Committees should be active and purposeful.
- Ethical and effective leadership is central (King IV, Principle 15).
- A clear governance structure fosters collaboration, trust, and optimised assurance coverage



IIA Three Lines Model

The IIA's Three Lines Model



IIA Three Lines Model

The Three Lines Model provides a clear framework for effective risk management and governance. As organisations evolve, so too must the model.

By contributing to this research, internal auditors and related professionals will help:

- Strengthen global guidance.
- Support thought leadership for the profession.
- Ensure the model reflects diverse practices worldwide.

Three Lines Model Risk Research Survey

- **Dates:** Opens 29 September – closes 24 October
- **Who should participate:** Internal audit professionals worldwide
- **Survey link:**
<https://iiasurvey.theiia.org/flashsurvey/se/0B87D78406103304>
- **Languages:** Currently available in English
- **Time required:** Approximately 15–20 minutes

Risk Research:

Three Lines Model Survey



King IV – Governing Council Responsibilities

The Governing Council is responsible for setting the tone at the top, ensuring sound governance, and overseeing the institution's risk and control environment.

It must ensure that a coordinated and effective combined assurance model is in place, enabling reliable assurance over key strategic risks, compliance, and performance.

The Council also has a duty to promote transparency, hold executive management accountable, and ensure that assurance activities contribute to the institution's mandate and service delivery outcomes.



King IV – Management Responsibilities

King V positions combined assurance as a governance enabler, building on the principles of King IV, reinforcing that combined assurance is essential for integrated, accountable governance, especially in the public sector.

Management is responsible for owning and managing risks, implementing internal controls, and delivering on strategic and service delivery objectives. They must ensure that accurate and timely information is shared with assurance providers to support effective oversight.

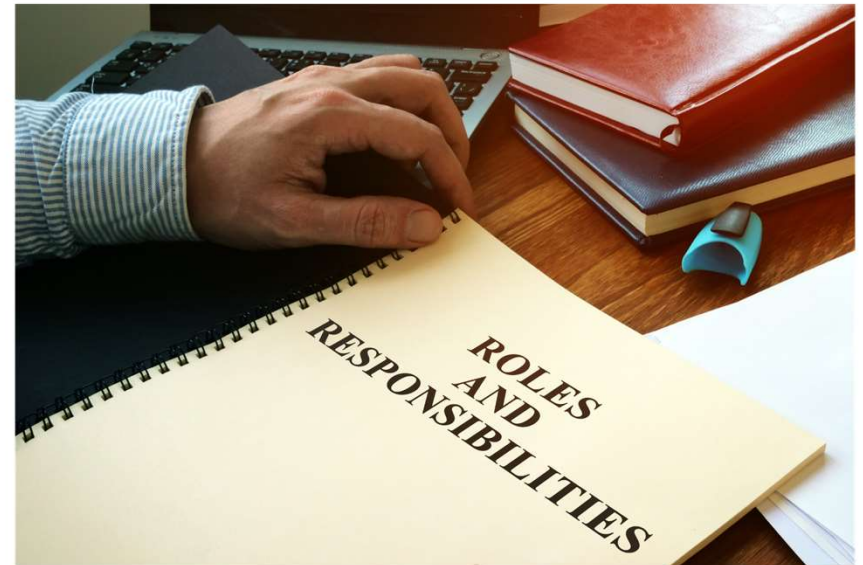
Management also plays a critical role in closing control gaps, responding to assurance findings, and fostering a culture of accountability and collaboration across all lines of defence.



3. Roles & Responsibilities

“When roles are unclear, assurance becomes fragmented. Everyone must know where their responsibility starts and ends.”

- Mapping responsibilities across the lines.
- Internal Audit doesn't replace Management or Compliance, it assures them.
- Define who provides oversight, assurance, support and execution.



4. Risk-Based Assurance

“Assurance must be driven by risk, not routine. Where the risk is greatest, assurance must be deepest.”

- Build a consolidated assurance map aligned to top strategic risks.
- Use common risk taxonomies, harm tables, and assessment criteria.
- Eliminate duplication and fill gaps where risks lack oversight.



4. Risk-Based Assurance

Just
Released!



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PACIFIC



EUROPE



LATIN
AMERICA



MIDDLE
EAST



NORTH
AMERICA

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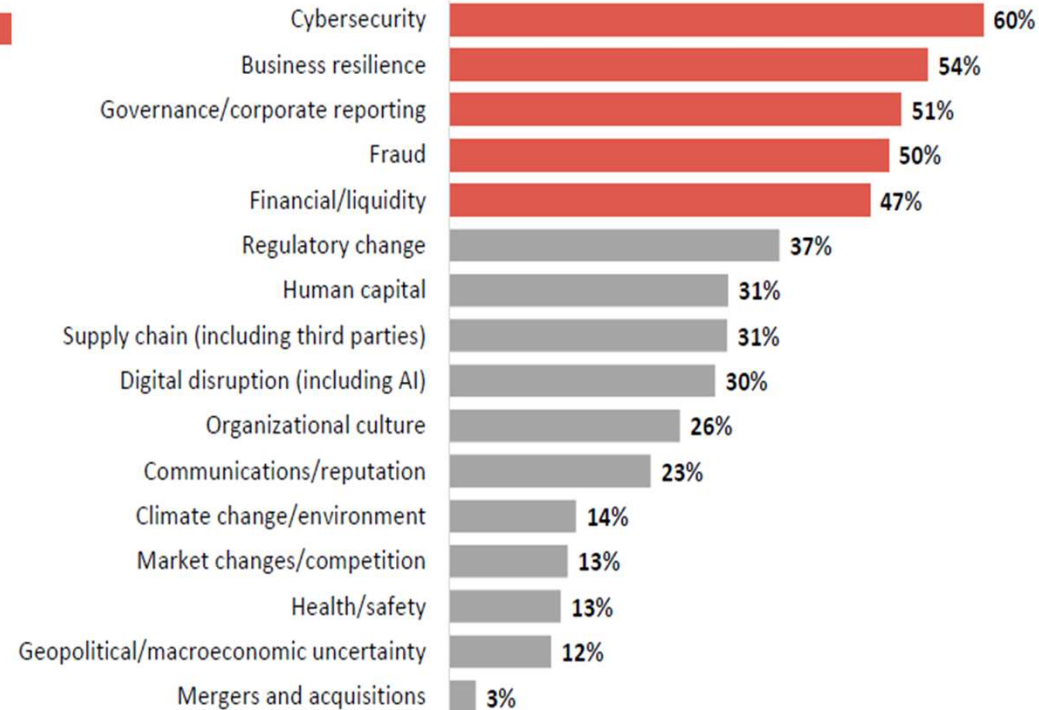
theiia.org/RiskInFocus

4. Risk-Based Assurance

Top 5 Highest Risk Areas - Current - Africa



Top 5 Highest Audit Priority Areas - Current - South Africa



5. ERM Framework

“Combined assurance cannot be effective without mature risk management. ERM should be integrated instead of parallel”

- ERM provides the structure for aligning assurance activities
- Risk register must speak to performance, compliance and fraud risk
- Assurance efforts must be traced back to the ERM framework



6. Break the Siloes – Collaborate to Win

"Collaboration strengthens assurance. When assurance providers work together, institutions become more effective and resilient."

- Risk, compliance, audit, performance, and forensics must plan, share, and align their efforts.
- Create structured forums or platforms for combined assurance collaboration.
- Promote real-time sharing of data, insights, and assurance schedules to enhance collective value.



6. Break the Silos – Collaborate to Win

Internal Audit & External Audit – are we working together effectively?

At the 185 auditees that had both audit committees and internal audit units but did not achieve clean audits, we observed the following:

14 (8%) did not review the reliability of the financial statements, performance reports and/or compliance with legislation.

19 (10%) performed all the reviews, but we assessed the work they did to be ineffective (for example, their reviews did not identify known risks or material misstatements).

45 (24%) performed all the reviews and we assessed the work they did to be effective, but management did not implement their recommendations.

107 (58%) had management that addressed the recommendations, and this contributed to an improvement in one or more areas of audit outcomes.

Source: AGSA - Internal Audit and Audit Committees: National and Provincial Audit Outcomes 2023/4

7. The True Objective is Organisational Performance

"The ultimate purpose of combined assurance is to strengthen performance, enable delivery, and build public trust."

- Focus assurance on what truly matters: strategic objectives and citizen outcomes.
- Support departments in shifting from compliance-driven to performance-driven thinking.
- Use combined assurance to identify where risks, gaps, or inefficiencies may be limiting delivery.



8. Must Enhance and Protect Value

"Combined assurance adds the most value when it informs better decisions, strengthens accountability, and supports service delivery improvements."

- The IIA's Global Internal Audit Standards (2024) emphasise that assurance should "enhance and protect organisational value by providing risk-based and objective insight."
- When coordinated effectively, combined assurance helps institutions prioritise limited resources, detect control gaps early, and align assurance with strategic risks.
- In the public sector, value is not profit, it's impact: improved service delivery, financial stewardship, and public trust.
- By reducing duplication and ensuring the right risks are being assured by the right people, combined assurance directly contributes to organisational performance and accountability.



9. Knowledge Sharing between Assurance Role-players

“Effective combined assurance depends on how well assurance providers share knowledge, insights, and learnings, not only reports.”

- In the public sector, assurance providers often operate with valuable but disconnected knowledge.
- Risk officers see emerging threats early.
- Compliance teams track breaches and behaviours.
- Performance monitors understand delivery bottlenecks.
- Internal audit uncovers control breakdowns.
- Forensics detects potential misconduct.
- But too often, this knowledge stays siloed, which means we're not seeing the full picture.



10. Leverage Software/Tools as Enablers

- **Enhances Real-Time Visibility:** Software platforms unify data across risk, compliance, audit, and controls, enabling instant insights and proactive decision-making.
- **Streamlines Collaboration Across Functions:** Integrated tools break down silos between assurance providers - facilitating shared workflows, aligned priorities, and consistent reporting.
- **Automates and Standardises Assurance Activities:** From control testing to issue tracking, automation reduces manual effort, improves accuracy, and ensures repeatable processes.
- **Enables Risk-Based Assurance Planning:** Advanced analytics and dashboards help prioritize assurance efforts based on risk exposure, business impact, and regulatory focus.
- **Strengthens Governance and Accountability:** Digital audit trails, role-based access, and centralised documentation promote transparency, traceability, and trust across the assurance & accountability ecosystem.



Summary of the Key Messages

Combined Assurance Excellence....

1.Starts with
Leadership & Culture

2.Needs an effective
Governance Structure &
Oversight Mechanisms

3.Needs Clear Roles &
Responsibilities

4.Follows a Risk-Based
Approach

5.Must be aligned to a
common ERM
Framework

6.Should Break the
Siloes – Collaborate to
Win

7.Should Support the
True Objective of
Organisational
Performance

8. Should Enhance and
Protect Value

9. Ensures Knowledge
Sharing between
Assurance Role-Players

10. Should Leverage
Software/Tools as
Enablers



Implementation

The Roadmap to Embedding Combined Assurance Excellence

Step 1: Buy-In and Foundation: Secure leadership support from a working group and adopt a formal framework

Step 2: Strong Leadership and a Champion: A clearly communicated and designated driver of the initiative

Step 3: Clarify roles and responsibilities: Define and document who owns, supports, monitors, and independently assures each control and risk area

Step 4: Establishing a common risk and assurance language: Define share terminology, taxonomy, and risk measurement standards across all assurance providers

Step 5: Map assurance activities to key risks: Create an assurance map that links to strategic risks to responsible functions across all lines (3 Lines Model)

The Roadmap to Embedding Combined Assurance Excellence

Step 6 – Integrate into governance and reporting cycles: Embed combined assurance outputs into audit committee reports, strategic plans, risk reviews, and performance reporting

Step 7 - Key Performance Indicators (KPIs): Define clear KPIs and targets to track the effectiveness of the Combined Assurance Model. Examples include: 1. Reduction in duplicated effort and associated costs. 2. Closure of previously identified assurance gaps. 3. Improvements in audit committee feedback on the quality of risk reporting.

Step 8 - Continuous Improvement: Use insights from the combined assurance process to inform future planning and continuously refine the framework and methodology

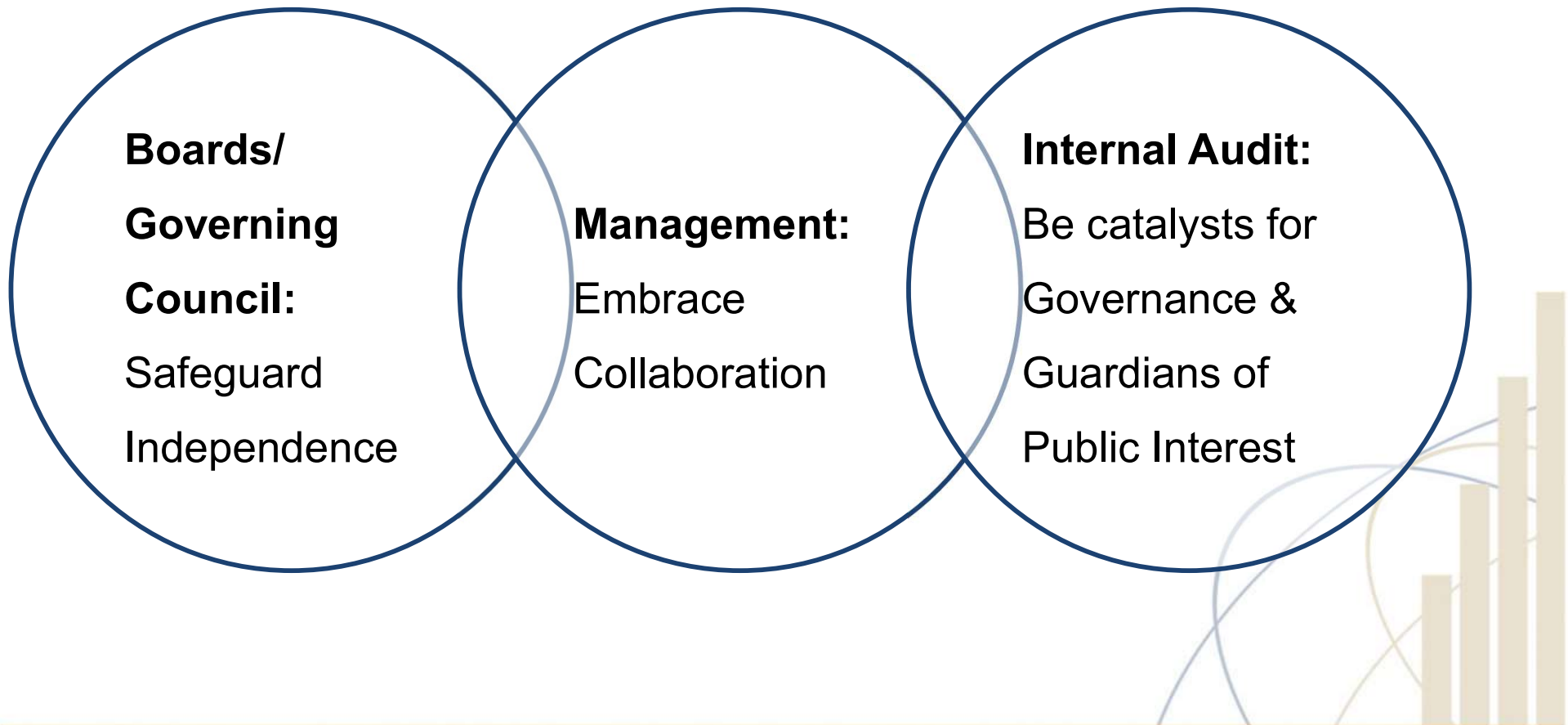
Step 9 - Post-Implementation Review: Conduct reviews to assess results, identify lessons learned, and ensure objectives are being met



Call to Action & Conclusion

Call to Action

“Combined assurance is not about compliance. It’s about trust.”



Conclusion

- Combined assurance is more than a process - it is a cultural shift. It requires a move from siloed thinking to collaborative engagement.
- Excellence is achieved through continuous effort in aligning objectives, coordinating activities, and communicating results effectively.
- Combined assurance = stronger institutions, protects resources, strengthens governance, builds trust.
- Together, we CAN embed a culture of assurance excellence.

“Building a culture of combined assurance excellence is not just about aligning oversight functions - it's about embedding trust, transparency, and accountability into the very fabric of governance. When audit, risk, and performance oversight are integrated, public sector institutions become more agile, transparent, and accountable - ensuring that every rand spent delivers value to citizens, and every decision embodies ethical decision-making.”

Arlene-Lynn Volmink





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Thank You

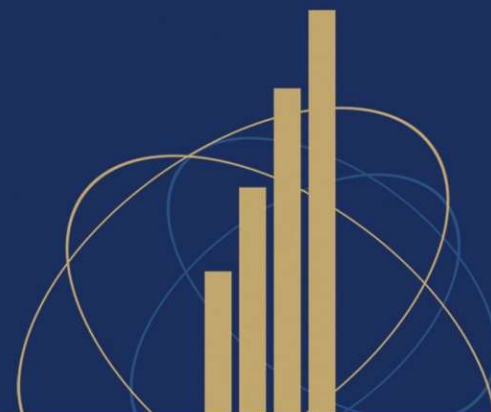
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