

UGANDANS URGED TO **GAIN** AUDIT SKILLS AMID SHORTAGE

By John Odyek

Ugandans have been urged to take up the auditing profession as experts warn that without sufficient numbers of skilled auditors, efforts to improve accountability and efficiency could be undermined, leaving both public and private sector organisations vulnerable to risk.

Officials from the Institute of Internal Auditors of Uganda (IIA) have said the country has about 1,000 certified internal auditors, an insufficient number for an economy experiencing high growth in public expenditure, private enterprise and civil society operations.

The shortfall, they caution, risks weakening oversight at a time when institutions are under pressure to deliver results and manage increasingly complex risks. Internal auditors play a pivotal role in strengthening governance by evaluating internal controls, identifying inefficiencies and preventing misuse of resources.

Ronnie Kirungi, the chief internal auditor at the Petroleum Authority of Uganda (PAU) and chairperson of the IIA conference committee, said the imbalance between workload and available professionals is becoming more pronounced.

"There are many activities taking place but there are a few internal auditors. In many organisations, growth is not matched by expansion in audit capacity. That creates gaps in oversight. The most effective way to fight corruption is prevention, examining how funds are managed before problems arise," Kirungi explained.

He noted that weak audit coverage can leave institutions exposed to financial leakages, compliance failures and operational inefficiencies.

Ruth Doreen Mutebe, the president of IIA, said the institute is stepping up efforts to expand the profession by encouraging more Ugandans to pursue certification in internal auditing and by promoting greater appreciation of its value across sectors.

"Internal auditing is not just a compliance function; it is a strategic partner in achieving organisational goals. We are advocating for more certified practitioners because institutions need professionals who can provide independent assurance and advisory services," Mutebe said.

She pointed out that small and



PHOTO BY JOHN ODYK

Front row: Muslime (first-left), Mutebe (second-left), Kirungi (second-right), after addressing the media at the Serena Hotel, Kampala. Looking on are officials from the Institute of Internal Auditors of Uganda

ANALYSIS

Nicholas Asimwe, the acting manager for audit co-ordination and quality assurance at URA, said digital systems have transformed how transactions are recorded and monitored, requiring auditors to adopt new tools and skills.

"The volume of transactions has grown significantly, making manual processes impractical. Systems such as electronic invoicing have improved transparency and compliance. Our focus is on integrating technology into every aspect of audit work," Asimwe said.

He noted that data analytics and automated tools are becoming essential in detecting anomalies, assessing compliance and improving efficiency in revenue collection. The integration of technology into auditing is reshaping the profession, shifting it from periodic reviews to continuous monitoring and real-time analysis.

medium enterprises (SMEs), which form the backbone of Uganda's economy, stand to gain significantly from internal audit services, yet many have not embraced them.

"SMEs can engage internal auditors even when they do not have permanent teams.

Some businesses have recognised the benefits, but uptake remains uneven.

Strengthening internal controls at that level can improve sustainability and growth," she said.

Mutebe revealed that the institute is pushing for a dedicated legal framework to regulate the profession, arguing that the current arrangement where internal auditors fall under legislation designed for accountants does not adequately address the distinct nature of their work.

"We need a law that recognises the unique role of internal auditors. Accounting and auditing are related but different disciplines. A tailored framework would strengthen standards, improve professional recognition and support the recruitment of qualified practitioners," she clarified.

Mutebe said internal auditors are increasingly positioned at the centre of strategic decision-making, providing insights that help organisations respond to uncertainty.

"Institutions must be prepared to deal with rapid changes in the economic environment. Internal auditors contribute by analysing risks, advising management and ensuring that systems are resilient," she said.

The officials of IIA addressed the media on April 9, 2026 at the Kampala Serena Hotel to highlight activities, programmes the institute is undertaking.

Government officials said the role of internal auditors is central to safeguarding public resources and ensuring that service delivery meets citizens'

expectations. Annet Muslime, assistant commissioner for internal audit at the Ministry

THE DOWNSIDE

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of Finance, Planning and Economic Development, said internal audit functions act as a critical line of defence within public institutions.

"We ensure that government programmes are implemented in line with laws and regulations and that resources are used for their intended purposes. Internal audit strengthens accountability and promotes efficiency in service delivery," Muslime said.

She noted that auditors assess

whether public funds are utilised prudently and whether outcomes align with policy objectives, helping to build trust between government and citizens.

At the Uganda Revenue Authority, the audit function has evolved in response to rapid technological change and the increasing complexity of tax administration.

Maurice Taremwa, the president of the Information Systems Audit and Control Association Uganda Chapter, said the transformation has elevated the strategic importance of audit and risk functions.

"In the past, audit was largely retrospective, focusing on what went wrong. Today, it provides real-time insights and helps organisations anticipate future risks.

Technology has made audit a continuous process rather than a periodic exercise," Taremwa argued.

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