

Agenda At A Glance



Day 1 Strengthening The Taxation Environment – Country Perspectives / Revenue Protection: Combating Harmful Tax Practices

Day 2 Desk Examinations For Improved Tax Compliance / Tax Audit & Compliance In The Domestic Environment

Day 3 Tax Audit & Compliance In An International Environment / Tax Investigations & Detecting Tax Fraud

Day 4 Internal Audit: Value For Money & Quality Assurance Audits / Audit Of Information Technology For Tax Reporting Governance



International Conference

Effective Audit & Investigation For Improved Tax Compliance Africa 2009

Abuja Sheraton Hotel & Towers, Abuja, Nigeria

11 – 14 May 2009



The Prestigious Speaker Panel Includes:

From Nigeria:

- His Excellency, Dr. Jonathan Ebele Goodluck, *Vice-President, Federal Republic of Nigeria* – provisional
- Mr. Aderemi W. Babalola, *Honourable Minister of State for Finance, Federal Republic of Nigeria* – provisional
- Mrs. Ifueko Omoigui-Okafor MFR, *Executive Chairman, Federal Inland Revenue Service (FIRS), Nigeria*
- *Honourable Commissioner of Finance, Oyo State Government, Nigeria*
- *Honourable Commissioner of Finance, Bornu State Government, Nigeria*
- *Honourable Commissioner of Finance, Kano State Government, Nigeria*
- Mr. Saliu B. Alkali, *Chairman, Gombe State Board of Internal Revenue, Nigeria*
- Mr. Tunde Fowler, *Chairman, Lagos State Board of Internal Revenue, Nigeria*
- *Chairman, Kaduna State Board of Internal Revenue, Nigeria*
- Mr. Ibrahim Dankwambo OFR, *Accountant General of the Federation (AGF), Federal Republic of Nigeria*
- Ms. Q. S. Seghosime, *Director Tax Audit, Federal Inland Revenue Service (FIRS), Nigeria*
- Mr. Ajayi Julius Bamidele, *Director, Large Taxpayers Department, Federal Inland Revenue Service (FIRS), Nigeria*
- Mr. Achilles Sunday Chioke Amawhe, *Director, Internal Affairs, Federal Inland Revenue Service (FIRS), Nigeria*
- Mr. Anthony O. Amoman, *Director, Criminal Investigation, Federal Inland Revenue Service (FIRS), Nigeria*
- Professor Humphrey Assisi Asobie, *Chairman, Nigeria Extractive Industries Transparency Initiative (NEITI)*
- Professor Epiphany Azinge, *Director of Studies, Nigerian Institute of Advance Legal Studies (NAILS)*
- Mr. Humphrey Okorie, *Senior Manager, Systems Audit - Business Risk Management, MTN Nigeria*
- Mrs. Temitope Oloruntoye, *Head, Tax Unit, SIAO, Chartered Accountants, Nigeria*
- Mr. Adewale Ajayi, *Partner - Tax, Regulatory & People Services Practice, KPMG Professional Services, Nigeria*
- Ms. Foluke Agbeyangi, *Formerly, Federal Inland Revenue Service (FIRS) & Deloitte, West & Central Africa, Nigeria*

Internationally:

- Dr. Manuel F. Montes, *Chief, Policy Analysis and Development Financing for Development Office, UNDESA Secretary, United Nations Committee of Experts on International Tax Matters (U.S.)*
- Mr. Chris Davidson, *National Business Director, Her Majesty's Revenue and Customs (UK)*
- Mr. Adrian Turner, *Course Director, Commonwealth Tax Inspectors Course (CTIC) 2009 (UK)*
- Dr. Bethuel Setai, *Chairperson and CEO, Financial and Fiscal Commission (SOUTH AFRICA)*
- Mr. Sudhamo Lal, *Director General, Mauritius Revenue Authority (MAURITIUS)*
- Mr. Ikechukwu Nweje, *Public Sector Specialist in the Nigeria Country Office, World Bank*
- Mr. Nthako Sekome, *Commissioner, Revenue Compliance, Lesotho Revenue Authority (LESOTHO)*
- Lady Olga Maitland, *Chief Executive Officer, Money Transfer International (UK)*
- Mr. Brajindar Mohan Singh, *Recently, Chairman of the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India (INDIA)*
- Mrs. C. Gunnoo, *Director of Fiscal Investigations, Mauritius Revenue Authority (MAURITIUS)*
- Mr. Cyprian M. P. Kamaray, *Accountant General, Ministry of Finance, Sierra Leone (SIERRA LEONE)*
- Mr. Otu Humphrey John Teye, *Assistant Commissioner in Charge of Tax Audit & Ag. Head of Research Planning and Monitoring (RPM), Internal Revenue Service of Ghana (GHANA)*
- Mr. Abraham Odoi, *Ag. Head of Internal Audit and Intelligence, Internal Revenue Service of Ghana (GHANA)*
- Dr. Mahmoud M. Abdellatif, *Tax Inspector, Egyptian Tax Authority - Ministry of Finance of Egypt & Affiliated, University of New South Wales (UNSW, Sydney -Australia) (EGYPT)*
- Ms. Claudia Kühnlein, *Partner - Transfer Pricing, PricewaterhouseCoopers AG (GERMANY)*
- Dr. Eduardo Gelbstein, *Adjunct Professor, Webster University, Geneva, Former Advisor to the UN Board of Auditors and Former Director, UN International Computing Centre (SWITZERLAND)*
- Mr. David Robertson, *Tax Partner, Fasken Martineau (CANADA)*
- Mr. Samba E. Saye, *Tax Advisor, Commissioner of Domestic Taxes, The Gambia Revenue Authority (THE GAMBIA)*
- Mr. Banding Sillah, *Director of Finance, The Gambia Telecommunications Company Ltd. (THE GAMBIA)*
- Mr. Sam Toyota, *Director Information Systems and Technology, Rwanda Revenue Authority, & Chairman, East Revenue Authorities Technical Committee on E-commerce and IT (RWANDA)*
- Mr. Nduka Azuka-Onyiah, *Principal Consultant, Systems & Controls Ltd (UK)*

Establish Best Practice Approaches with Experts from Around the World on Strengthening Audit & Investigations Capacity to:

- Fight against tax fraud & corruption, illicit capital flight, tax evasion, tax competition & other harmful trends in tax policy & practice
- Enhance the exchange of information between revenue authorities, corporate taxpayers & tax intermediaries across Africa to improve the integrity & transparency of tax administrations & business structures
- Develop professional skills, ethics & frameworks to improve revenue management & to recognise the importance of tax compliance in national development

The Unique Forum for:

- Tax commissioners, directors of fiscal investigations & internal audit, accountant generals & other key personnel from Revenue authorities across Africa, ministries of finance & relevant government departments
- Finance & tax directors from the global business community, mainly multi-national companies with operations in Africa
- Tax advisories & intermediaries
- Inter-governmental community working in the international tax & governance area in national development



Honourable Ministers, Commissioners & Chairmen;
Finance & Group Tax Directors;

Heads of Revenue Authorities;
Tax, Accounting & Auditing Intermediaries & Advisories;

Dear Sir/Madam,

Official Invitation - International Conference: Effective Audit & Investigation for Improved Tax Compliance Africa 2009

MIS Training Institute EMEA & The Federal Inland Revenue Service of Nigeria (FIRS), directed by the Executive Chairman, are delighted to invite you & colleagues to attend this unique international conference, **Effective Audit & Investigation for Improved Tax Compliance Africa 2009**. The conference will take place 11 - 14 May 2009, Abuja Sheraton Hotel & Towers, Abuja, Nigeria.

Opened by the Executive Chairman of The Federal Inland Revenue Service (FIRS) of Nigeria, Mrs. Ifueko Omoigui-Okauru MFR, experts from across Africa & from around the world will form an unrivalled international speaker panel to share 'best practice' strategies to achieve effective revenue management & fight against harmful trends in tax policy & practice.

The conference will establish best practice approaches with experts from around the world on strengthening audit & investigations capacity to:

- Fight against tax fraud & corruption, illicit capital flight, tax evasion, tax competition & other harmful trends in tax policy & practice
- Enhance the exchange of information between revenue authorities, corporate taxpayers & tax intermediaries across Africa to improve the integrity & transparency of tax administrations & business structures
- Develop professional skills & ethics to build frameworks to improve revenue management & to recognise the importance of tax compliance in national development

This is the unique place to build trust-based relations & benchmark approaches with senior peers from:

- Revenue authorities across Africa, ministries of finance & relevant government departments
- International businesses (finance directors, tax directors)
- National & international firms advising on tax compliance matters
- Inter-governmental community working in the international tax & governance area

The unique learning format & international speaker panel will use a combination of keynote speeches, case studies, roundtable discussions, & panel discussions to allow country participation & progress dialogue on the challenges around tax compliance.

Agenda at a Glance:

Day 1 - Monday 11th May 2009

Strengthening The Taxation Environment - Country Perspectives
Revenue Protection: Combating Harmful Tax Practices

Day 2 - Tuesday 12th May 2009

Tax Audit & Compliance In An International Environment
Tax Audit & Compliance In The Domestic Environment

Day 3 - Wednesday 13th May 2009

Desk Examinations For Improved Tax Compliance
Tax Investigations & Detecting Tax Fraud

Day 4 - Thursday 14th May 2009

Internal Financial, Value For Money & Quality Assurance Audit
Audit Of Information Technology For Tax Reporting Governance

Thank you for reviewing this programme. We very much hope that you can join this conference & your organisation's involvement will alert the revenue authorities & the business community to the importance of these issues.

We look forward to receiving your registration and towards a meeting in Abuja.

Please visit: www.mistieurope.com/FIRSNigeria or www.mistieurope.com/taxAfrica, email rbeach@mistieurope.com, or phone +44 (0) 20 7779 8202.

About the Venue:

Abuja Sheraton Hotel & Towers, Abuja, Nigeria



Abuja Sheraton Hotel & Towers is located in the heart of the new Federal Capital Territory of Nigeria. It features 540 rooms which are all tastefully decorated & furnished & offer air conditioning, satellite TV, direct telephone access & 24 hours room service. The bedrooms offer uninterrupted views of Central Mosque, Ladi Kwali conference centre & Yar adua square. The Hotel is centrally located within the commercial district & is easily accessible by road from the Nnamdi Azikiwe International Airport that is less than 40 kilometres away. A full service hotel, the Abuja Sheraton Hotel & Towers offers a variety of dining facilities through 5 themed outlets as well as the Elephant Bar, Bakery Shop & Aquarium Night club. Relax & rejuvenate with the Luxury exclusive spa & health club which includes a fully equipped gymnasium, steam room, sauna, massage room, outdoor swimming pool & coconut beach as well as other sporting facilities.

About the Hosts:



The Federal Inland Revenue Service (FIRS) of Nigeria www.firs.gov.ng

The conference is kindly sponsored by The Federal Inland Revenue Service (FIRS) of Nigeria.

Mrs. Ifueko Omoigui-Okauru MFR,
Executive Chairman

Mr. Achillis Sunday Chioke Amawhe
Director, Internal Affairs

The Federal Inland Revenue Service (FIRS) of Nigeria - Vision, Mission, Core Values and Ethical Code

Our Vision

"To deliver quality service to taxpayers in partnership with other stakeholders and make taxation the pivot of national development"

Key Elements of Our Vision

(a) To deliver quality service is to:

- Be mindful of customers' needs and expectations
- Strive to meet these needs even beyond customer expectation
- Orientate the workforce to imbibe a service-delivery culture, positive attitude to work and ethical values
- Realign and rejuvenate the work force on the path of professionalism benchmarked on international best practices
- Create a well remunerated, motivated, and dedicated workforce with exciting career paths

(b) Partnership with other stakeholders recognizes:

- Inter-dependency in quality service delivery
- Knowledge, skills and resource interplay that will make quality service delivery happen
- Who the key stakeholders are, our obligations to them, their obligations to us and resource requirements to make quality service delivery happen

(c) Make Taxation the Pivot of national Development

- Work to de-emphasize reliance on earnings from petroleum for national development
- Develop and grow the non-oil taxpayer database
- Increase contribution of tax revenue to GDP from about 4% to at least 30% - 40%
- Encourage all tiers of government to be self-reliant in internal revenue generation through taxation
- Develop a tax paying culture through friendly but strict enforcement strategies

Our Mission

"Operate a transparent and efficient tax system that optimizes tax revenue collection and voluntary compliance"

Transparent and Efficient Tax System

- ✓ Clear to all
- ✓ Taxpayer focused
- ✓ Consistent
- ✓ Accountable: Inspire strong public confidence
- ✓ No leakages
- ✓ Easy to administer

Optimizes Tax Revenue Collection

- Expand tax net
- Support development effort
- Deepen tax compliance level

Voluntary Compliance

- Friendly
- Enabling environment

Our Values

Professionalism

- Competence/Know-how
- Fairness
- Continuous learning
- Respect to Tax payer, constituted authority and colleagues
- Accountability

Integrity

- Honesty
- Transparency
- Candour
- Self discipline
- Courage

Efficiency

- Speed
- Accuracy

Ownership and Collective Responsibility

- Collaborative decision making
- Partnering
- Team spirit
- Information sharing

Our Ethical Code

A Tax Official shall

- Be honest and impartial
- Not collude with tax payers to defraud or reduce tax obligations
- Refuse gratification in any form
- Not tarnish the image of the Service
- Pay tax promptly and correctly
- Be courteous, professional and diligent
- Be professional and competent on duty
- Educate and encourage the tax payer to pay taxes as and when due
- Implement the tax laws fairly, uniformly and equitably



MIS Training Institute EMEA

(A Euromoney Institutional Investor Company)

Dan Cohen

Director

Euromoney Institutional Investor

www.euromoneyplc.com

Sara Hook

Conference Director, EMEA

MIS Training Institute

www.mistieurope.com

The conference is produced & hosted by MIS Training Institute EMEA (A Euromoney Institutional Investor Company). Founded in 1978, MIS Training Institute is the international leader in audit, fraud prevention compliance & information security related conferences & training courses, with offices in the UK, USA, & Asia. Based in London, MIS Training EMEA is responsible for training & events across Europe, Africa & the Middle East. Assisting internal audit & information security professionals stay at the top of their game has always been at the core of MIS' mission. To this end, MIS has focused its seminars, conferences, & symposia on the wide-ranging needs of internal & IT auditors & information security practitioners who are charged with controlling complex systems & business environments. Attendees of MIS Training Institute events benefit from unbiased practices, proven strategies, & lessons learned in the real-world. MIS Training Institute is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing education on the National Registry of CPE Sponsors. MIS Training Institute sits within Euromoney Training, & is a division of Euromoney Institutional Investor Plc (FTSE250), a part of the Daily Mail & General Trust (DMGT).



Day One - Monday 11th May

07:30 REGISTRATION & COFFEE

Strengthening The Taxation Environment – Country Perspectives

08:00 CHAIRMAN'S OPENING

08:10 TAX COMPLIANCE & NATIONAL DEVELOPMENT – WELCOME KEYNOTE ADDRESS BY THE FEDERAL INLAND REVENUE SERVICE OF NIGERIA (FIRS)

- More recent reforms: the effectiveness of fiscal policy & supporting reforms
- The adverse impact of fiscal policy on the Nigerian economy in the past
- Building an effective internal governance structure for FIRS
- Co-operation between tax administrators in the international community
- Action going forward for improved tax compliance

Mrs. Ifueko Omoigui-Okauru MFR, *Executive Chairman, Federal Inland Revenue Service (FIRS), Nigeria*

08:40 OPENING REMARKS – STRENGTHENING THE TAXATION ENVIRONMENT IN AFRICA

- Building capacity to improve tax compliance
- Governance & accountability in the international community
- Executive action for improved tax compliance in Africa

His Excellency, Dr. Jonathan Ebele Goodluck, *Vice-President, Federal Republic of Nigeria – provisional*

09:00 FISCAL POLICY & GROWTH – THE NIGERIAN PERSPECTIVE

- Recent challenges regarding governance & sustainable state building, of alleviating poverty, & of development
- Taking responsibility for developing a healthy relationship between tax policy & administration
- Providing the necessary guidance & support for the creation of revenue administrations that can function effectively
- The Ministry for Finance action for improved tax governance & accountability
- Co-operation on tax governance in the international community

Mr. Aderemi W. Babalola, *Honourable Minister of State for Finance, Federal Republic of Nigeria – provisional*

09:30 HOW CAN STATES DEVELOP EFFICIENT TAX ADMINISTRATIVE MACHINERY? REDUCING THE TAX COMPLIANCE & ADMINISTRATIVE BURDEN & REVIEW OF LINKS WITH BUSINESS

Review of Links with Business will be explored during this session & the impact this has had on reducing the tax compliance & administrative burden on our large businesses.

Mr. Chris Davidson, *National Business Director, Her Majesty's Revenue and Customs (UK)*

10:10 COMPONENTS & METHODOLOGIES: HOW CAN STATES DEVELOP EFFICIENT TAX ADMINISTRATIVE MACHINERY? REDUCING THE TAX COMPLIANCE & ADMINISTRATIVE BURDEN

Chaired by: Dr. Manuel F. Montes, *Chief, Policy Analysis and Development Financing for Development Office, UNDESA Secretary, United Nations Committee of Experts on International Tax Matters (U.S.)*

Panelists: Mr. Chris Davidson, *National Business Director, Her Majesty's Revenue and Customs (UK)*

Dr. Bethuel Setai, *Chairperson and CEO, Financial and Fiscal Commission (SOUTH AFRICA)*

Mr. Tunde Fowler, *Chairman, Lagos State Board of Internal Revenue, Nigeria*

Chairman, *Benue State Board of Internal Revenue, Nigeria*

Chairman, *Senate Committee on Finance, Nigeria – invited FIRS*

Chairman, *House of Representatives Committee on Finance, Nigeria – invited FIRS*

Chairman, *Senate Committee on Public Accounts – invited FIRS*

Chairman, *House of Representatives Committee on Public Accounts – invited FIRS*

10:45 MORNING COFFEE BREAK & GROUP PHOTOGRAPH OF PARTICIPANTS

11:10 IMPROVING TAX COMPLIANCE

Improving tax compliance requires concerted efforts by policy makers & tax administrators. While policy makers can introduce measures like universal self assessment, uniformity of tax treatment, elimination of exemptions, deductions & reduction in tax rates, tax administrators can adopt measures to improve voluntary compliance by simplifying tax systems, promoting taxpayer education & reducing compliance requirements. This would need to be supplemented by effective audit & enforcement measures & utilization of third party information.

Mr. Sudhamo Lal, *Director General, Mauritius Revenue Authority (MAURITIUS)*

11:40 INTERNATIONAL TAXATION FROM THE PERSPECTIVE OF A MULTI-NATIONAL CORPORATION

- Insights into the latest developments in tax disclosure requirements
- Best practices for managing the internal controls process over tax issues
- Exploring the enhanced role of senior management in tax reporting
- How to establish a formal tax risk strategy to reduce tax exposures
- Examine the role of directors in tax risk management
- Ensuring the tax position in major tax jurisdictions can stand up to local scrutiny
- Identifying significant & potential tax exposures
- Board's role in making decisions about where their companies should position themselves on the tax risk spectrum
- Ensuring tax is on the agenda of the corporation's stakeholders
- Alignment with business imperatives

Shell Petroleum Development Company (SPDC) – invited FIRS

12:00 ENSURING ACCOUNTING STANDARDS ADDRESS REVENUE BODIES' NEEDS – VIEW FROM THE ACCOUNTANT GENERAL

- Current & pending accounting requirements for increased transparency & compliance in income tax reporting
- Evolving regulatory environment for tax accounting & reporting
- Current challenges for tax authorities
- Key recommendations for improving tax compliance & revenue collection

Mr. Cypryan M. P. Kamaray, *Accountant General & Former Director of Budget, Ministry of Finance of Sierra Leone (SIERRA LEONE)*

Mr. Ibrahim Dankwambo OFR, *Accountant General of the Federation (AGF), Federal Republic of Nigeria – invited FIRS*

12:30 ASSESSING THE IMPACT OF CONVENTIONAL INTERNATIONAL TAX STANDARDS IN AFRICA & EMERGING REPORTING ISSUES

The tax function in public companies is under more scrutiny than ever before with increased requirements for transparency & tax compliance enforcement. Tax reporting & accounting regulations in the form of new standards & updated guidance continue to evolve, how can tax authorities improve tax compliance by leveraging from conventional international tax standards?

- Identifying & managing tax risk
- Valuation of intangible assets

Panelists: Dr. Mahmoud M. Abdellatif, *Tax Inspector, Egyptian Tax Authority - Ministry of Finance of Egypt & Affiliated, University of New South Wales (UNSW, Sydney -Australia) (EGYPT)*

Mr. Abraham Odoi, *Ag. Head of Internal Audit and Intelligence, Internal Revenue Service of Ghana (GHANA)*

Mr. Cypryan M. P. Kamaray, *Accountant General & Former Director of Budget, Ministry of Finance of Sierra Leone (SIERRA LEONE)*

13:00 LUNCH

Revenue Protection: Combating Harmful Tax Practices

14:00 THE ROLE OF THE INTERNATIONAL COMMUNITY IN ENSURING THAT THE POTENTIAL TAX BASE OF AFRICA IS NOT UNDERMINED BY TAX EVASION

The international community should agree that an indispensable part of the recognition of a country's sovereignty is international mechanisms that do not undermine the legitimate authority of the state to raise revenue & collect taxes. This insightful keynote, will explore:

- Globalization: tremendous advantages versus potential costs to developing countries
- international tax cooperation as a critical tool to maximize globalization's benefits while minimizing the costs
- financing resources needed for development
- Raising financing from trade, foreign direct investment, official development assistance, external debt
- strong domestic resource mobilization as the only long-term path to independence
- Stemming losses in African states from illicit capital flows
- two-thirds of the illicit flows, globally, are impelled by tax evasion (the other third by flows from drug proceeds, terrorism & money laundering)
- implicit shared interest in the world's community to cooperate against tax evasion versus the reality (cooperation only achieved in terrorism)
- The role of international community in prioritising cooperation in preventing resources mobilized domestically, from being invested elsewhere through tax evasion
- Global estimates suggest that illegal flows from developing countries are at least five times more than total ODA, the latter provided in an elaborate & politically fraught manner from developed countries
- Strengthening cooperation in exchange of information, setting non-conflicting standards, & assisting in collection of tax debts

Dr. Manuel F. Montes, *Chief, Policy Analysis and Development Financing for Development Office, UNDESA Secretary, United Nations Committee of Experts on International Tax Matters (U.S.)*

14:40 INTERNATIONAL EXPERIENCE IN COMBATING TAX FRAUD & EVASION: IMPROVING COOPERATION BETWEEN TAX ADMINISTRATIONS

Tax policies didn't cause the current financial crisis. But might they have made it worse, or affected its form? Are there any lessons to be drawn for directions of tax reform, once the immediate dust has settled?

- Collection & dissemination of intelligence pertaining to evasion of taxes & duties
- Strategies to counter tax evasion & aggressive tax planning
- Improving transparency & the exchange of information
- What challenges are tax administrations currently facing?
- What measures do you currently take against tax evasion?
- Tax havens: exploring possibilities for the tax authority & cracking down on abusive tax shelters
- Provision of credible & effective deterrent measures in the tax law
- Compilation of case reports & recommendations for the appropriate prosecution of financial crimes
- Cooperation with other government departments to ensure issues affecting revenue leakage are addressed

Chaired by: Mrs. Ifueko Omoigui-Okauru MFR, *Executive Chairman, Federal Inland Revenue Service (FIRS), Nigeria*

Panelists: Dr. Bethuel Setai, *Chairperson and CEO, Financial and Fiscal Commission (SOUTH AFRICA)*

Dr. Manuel F. Montes, *Chief, Policy Analysis and Development Financing for Development Office, UNDESA Secretary, UN Committee of Experts on International Tax Matters (U.S.)*

Mr. Sudhamo Lal, *Director General, Mauritius Revenue Authority (MAURITIUS)*

Mr. Otu Humphrey John Teye, *Assistant Commissioner in Charge of Tax Audit & Ag. Head of Research Planning and Monitoring (RPM), Internal Revenue Service of Ghana (GHANA)*

Mr. Samba E. Saye, *Tax Advisor, Commissioner of Domestic Taxes, The Gambia Revenue Authority (THE GAMBIA)*

15:30 EMBEDDING ETHICS, INTEGRITY & RESPONSIBILITY INTO YOUR CULTURE & PEOPLE TO ERADICATE CORRUPTION IN THE TAX SYSTEM

- Ensuring the integrity of the tax officers
- Training & awareness challenges
- Trade & customs partnerships to fight against corruption
- Setting up an effective anti-corruption unit

Professor Humphrey Assisi Asobie, *Chairman, Nigeria Extractive Industries Transparency Initiative (NEITI)*

Lady Olga Maitland, *Chief Executive Officer, Money Transfer International (UK)*

16:10 AFTERNOON TEA BREAK

16:30 GOVERNMENT AGENCY EXPERIENCE IN COMBATING TAX FRAUD IN NIGERIA

This session will examine the role of the economic commissions as financial watch dogs in Nigeria.

- Combating harmful tax practices through effective cross border trade monitoring
- Implementing the government's fiscal policy measures relating to imports exports & excise
- Checking commercial fraud
- Inter-agency activities
- Operational challenges
- The way forward for revenue collection
- Anti-smuggling activities - update
- Seizures - EFCC investigations
- Legal challenges

Panelists: Chief Mrs. Farida Mzamber Waziri, *Executive Chairman, Economic and Financial Crimes Commission (EFCC) – invited FIRS*

Comptroller-General, *Nigerian Customs Service (NCS) – invited FIRS*

Chairman, *ICPC – invited FIRS*

Chairman, *Senate Committee on Public Accounts – invited FIRS*

Chairman, *House of Representatives Committee on Public Accounts – invited FIRS*

17:10 PREVENTING & DETECTING TAX FRAUD AGAINST FIRS

Hear practical insights from The Federal Inland Revenue Service of Nigeria (FIRS) on prevention, detection & enforcement measures to combat tax evasion & to improve tax compliance.

- Identification & registration of individuals & entities that should be on the tax rolls
- Intelligence Gathering
- Audit
- Collection/debt management
- Risk profiling & management
- Special investigations
- Sanctions for offences

Mr. Achillis Sunday Chioke Amawhe, *Director, Internal Affairs, Federal Inland Revenue Service (FIRS), Nigeria*

17:40 PROVISION OF CREDIBLE & EFFECTIVE DETERRENT MEASURES IN THE TAX LAW

- Strengthening of tax laws through tax reform initiatives & plugging loopholes
- Modernising the tax audit processes & monitoring systems
- Using audit to combat serious non compliance issues
- Innovative examples of effective deterrent strategies
- Audit planning & execution challenges
- Instructions for future compliance

Mr. Otu Humphrey John Teye, *Assistant Commissioner in Charge of Tax Audit & Ag. Head of Research Planning and Monitoring (RPM), Internal Revenue Service, Ghana (GHANA)*

18:10 CLOSE OF DAY ONE

18:10 – 20:30 WELCOME RECEPTION BY THE POOL AREA OF ABUJA SHERATON HOTEL & TOWERS

OPENING KEYNOTE ADDRESS

KEYNOTE

KEY CASE STUDY: THE UK

PANEL

KEY CASE STUDY: MAURITIUS

KEY CASE STUDY

KEYNOTE INSIGHTS

PANEL

KEYNOTE: UNITED NATIONS

KEYNOTE PANEL

KEYNOTE INSIGHTS

PANEL

KEY CASE STUDY: NIGERIA

KEY CASE STUDY: GHANA

Day Two - Tuesday 12th May

07:45 COFFEE

Tax Audit & Compliance In An International Environment

08:00 CHAIRMAN'S RE-OPENING

08:05 DIFFERENCES & LEGAL IMPLICATIONS OF TAX EVASION & AVOIDANCE
Professor Epiphany Azinge, *Director of Studies, Nigerian Institute of Advance Legal Studies (NAILS)*

08:35 IMPROVING LOCAL TAX ADMINISTRATION MONITORING OF FOREIGN CORPORATIONS

Mr. Adewale Ajayi, *Partner - Tax, Regulatory & People Services Practice, KPMG Professional Services, Nigeria*

09:05 THE 2009 CODE OF PRACTICE: THE TAX AVOIDANCE DISCLOSURE REGIME: IMPROVING THE SYSTEM

Mr. Chris Davidson, *National Business Director, Her Majesty's Revenue and Customs (UK)*

10:00 HOW ARE MULTI-NATIONALS LEVERAGING SOPHISTICATED ADVICE TO DELIVER TAX EFFICIENT OPERATIONS? WHAT KEY TAX RISKS, CHALLENGES & OPPORTUNITIES DO MULTINATIONALS FACE TODAY?

As governments seek additional revenue in the current tight economy, senior business professionals say the increased possibility of an audit by taxing authorities is the most significant tax risk facing their organizations today, according to a survey conducted by the Tax Governance Institute (TGI).

- What are the key tax risks, challenges & opportunities multinationals face today in tax compliance?
- What are their expectations from tax offices & tax advisors?
- How can local tax administration improve communications & monitoring of multi-national corporations?
- Ensuring the tax position in major tax jurisdictions can stand up to local scrutiny
- Identifying significant & potential tax exposures
- Forging better lines of communication between the tax department and other functions
- How can tax authorities engage with taxpayers to ensure they made payments on time?

Chaired by: Mr. David Robertson, *Tax Partner, Fasken Martineau (CANADA)*

Panellists:

Ms. Claudia Kühnlein, *Partner - Transfer Pricing, PricewaterhouseCoopers AG (GERMANY)*

Dr. Mahmoud M. Abdellatif, *Tax Inspector, Egyptian Tax Authority - Ministry of Finance of Egypt & Affiliated, University of New South Wales (UNSW, Sydney - Australia) (EGYPT)*

Mr. Banding Sillah, *Director of Finance, The Gambia Telecommunications Company Ltd. (THE GAMBIA)*

10:40 MORNING COFFEE BREAK

11:00 ROLE OF DOUBLE TAXATION TREATIES: WIDENING THE TREATY NETWORK & TRANSFER PRICING AS A TOOL FOR TAX AUDIT OF MULTI-NATIONALS

Ms. Claudia Kühnlein, *Partner - Transfer Pricing, PricewaterhouseCoopers AG (GERMANY)*

Mr. Brajindar Mohan Singh, *Recently, Chairman of the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India (INDIA)*

11:30 TRANSFER PRICING EFFECT ON TAX ADMINISTRATION & THE IMPACT OF THE OECD BUSINESS RESTRUCTURING PAPER: POLICIES & PRACTICES

- Tackling the misuse of transfer pricing as a tool for tax evasion & avoidance by multinationals corporations
- Prepare for the impact of the OECD business restructuring paper
- Structure acquisitions in a cash efficient manner

Mr. David Robertson, *Tax Partner, Fasken Martineau (CANADA)*

12:15 LUNCH

13:30 INTERNATIONAL TRANSPARENCY & DISCLOSURE: WHAT CAN TAX AUTHORITIES & BUSINESSES LEARN FROM THE REMITTANCE SECTOR?

- How can regulation help to protect the integrity of the financial & fiscal system?
- Adopting a model against fraud, anti-money laundering & financial crime
- A call for disclosure & data
- Applying risk analysis & an appropriate touch for tax authorities
- What can tax authorities & businesses learn from the remittance sector?

Lady Olga Maitland, *Chief Executive Officer, Money Transfer International (UK)*

14:00 HOW TO ESTABLISH ROBUST TRANSFER PRICING POLICIES & PRACTICES – THE GERMAN APPROACH

Ms. Claudia Kühnlein, *Partner - Transfer Pricing, PricewaterhouseCoopers AG (GERMANY)*

14:40 MANAGING MULTI-COUNTRY TAX AUDITS & AUDITING MULTINATIONAL COMPANIES & NON RESIDENTS

- Multi-country co-ordination
- Managing consistency globally
- Dealing with local practices
- Facilitating an enhanced share of information

Partner, PricewaterhouseCoopers, Nigeria

15:10 AFTERNOON TEA BREAK

Tax Audit & Compliance In The Domestic Environment

15:30 EXAMINING THE ROLE OF TAX INTERMEDIARY RISK IN RELATION TO NON-COMPLIANCE & THE PROMOTION OF UNACCEPTABLE TAX MINIMIZATION ARRANGEMENTS

Chaired by: Mr. Adewale Ajayi, *Partner - Tax, Regulatory & People Services Practice, KPMG Professional Services, Nigeria*

Panellists:

Mr. Chris Davidson, *National Business Director, Her Majesty's Revenue and Customs (UK)*

Mr. David Robertson, *Tax Partner, Fasken Martineau (CANADA)*

Mr. Ikechukwu Nweje, *Public Sector Specialist in the Nigeria Country Office, World Bank, Nigeria*

Mrs. Temitope Oloruntoye, *Head, Tax Unit, SIAO, Chartered Accountants, Nigeria*

16:10 DEVELOPING RISK-BASED AUDIT PROCESS/APPROACHES IN A TAX AUTHORITY

- Developing a formal tax risk strategy
- Developing formalized tax risk management plans & strategies
- Strategies for assessing risk
- Strategies for implementing key internal controls
- Internal control tools
- Development of internal controls

Mr. Samba E. Saye, *Tax Advisor, Commissioner of Domestic Taxes, The Gambia Revenue Authority (THE GAMBIA)*

16:40 WHAT IS THE IMPACT OF INCOME TAX REFORM ON TAX AUDIT IN EGYPT & WHAT ARE THE DETERMINANTS OF EFFECTIVE TAX AUDIT?

The Egyptian tax reforms used to focus only on the tax legislation dimension & ignored tax administration, which led to a low level of tax compliance, improper tax audit practices, & a significant amount of tax disputes. The recent income tax reform in 2005 was different in terms of covering both the tax legislation & tax administration dimensions. This tax reform resulted in a new income tax legislation which started from scratch. The new income tax legislation is known as Income Tax Law No 91 of 2005 (Hereafter is ITL2005). Modernisation of tax administration requires improving taxpayers' services, effective audit techniques & efficient use of information technology. Tax audits are important means for the equitable, efficient & simple enforcement of income tax legislation. Hear key practical insights into the impact of income tax reform on tax audit in Egypt to:

- Review previous tax audit practices & related inefficiencies
- Analyse new tax audit measures, related audit risks & the effectiveness of the new audit measures
- Give general recommendations with regard to developing effective tax audit in Africa
- Tax reform experiences in Egypt: previous tax reforms; recent income tax reform
- New income tax legislation: challenges facing tax audit under ITL2005; selecting sample for audit; understanding Egyptian accounting standards; international taxation issues; IT
- The Egyptian implementation of effective tax audit – what were the key challenges?
- Previous & current tax audit practices: the learning points
- Impact of tax compliance on current tax audit practices
- The impact of tax return design on current tax audit practices
- What is the selection criteria for audit cases?
- Management of audit risk under current tax audit practices
- The role of training & compensation package to tax auditors

Dr. Mahmoud M. Abdellatif, *Tax Inspector, Egyptian Tax Authority - Ministry of Finance of Egypt & Affiliated, University of New South Wales (UNSW, Sydney - Australia) (EGYPT)*

17:20 DEVELOPING RISK BASED AUDIT PROCESS:

Mr. Brajindar Mohan Singh, *Recently, Chairman of the Central Board of Direct Taxes, Ministry of Finance & Company Affairs, Government of India (INDIA)*

17:50 MANAGING THE INTERNAL AUDIT FUNCTION IN A TAX AUTHORITY & ENSURING TAX COMPLIANCE THROUGH EFFECTIVE AUDIT

Ms. Q. S. Seghosime, *Director Tax Audit, Federal Inland Revenue Service (FIRS), Nigeria*

18:20 CLOSE OF DAY TWO

ACADEMIC INSIGHTS

KEY CASE STUDY: THE UK

PANEL

CASE STUDIES

KEY CASE STUDY: CANADA

KEYNOTE:UK

CASE STUDY: GERMANY

KEY CASE STUDY

PANEL

KEY CASE STUDY: THE GAMBIA

KEY CASE STUDY: EGYPT

KEY CASE STUDY: INDIA

KEY CASE STUDY: NIGERIA



Day Three - Wednesday 13th May

08:30 COFFEE

Desk Examinations For Improved Tax Compliance

09:00 WHEN DESK EXAMINATIONS END & AUDIT BEGINS

Examination of returns is a necessary requirement for carrying out an effective tax audit. Experience shows that under the now universal adopted & applied self assessment systems & given the limited resources at the exposure of revenue authorities, a risk based tax audit approach is an effective tool to curb tax fraud & tax evasion. On the other hand, the underlying principle of fairness in the tax system dictates that, tax administrations/authorities must demonstrate a transparent & a non discriminatory treatment approach to taxpayers in order to bring credibility in the audit system. The topic takes a closer look at the audit process & links desk examination with the actual audit process.

- Examination of returns as an effective tool for compliance
- Main trigger for tax audit; audit selections methods, criteria, & approaches
- Developing an effective audit planning
- Demonstrating procedural fairness to solicit taxpayers cooperation & maximum revenue yield; managing taxpayers perceptions - why me?? What safeguards/guarantees are there to assure taxpayers are not being victimized
- Audit deterrent effects for non compliance; a demonstration of audit as a tool for detecting & preventing tax avoidance

Mr. Nthako Sekome, Commissioner, Revenue Compliance, Lesotho Revenue Authority (LESOTHO)

09:30 EXAMINATION OF ACCOUNTS FOR OPTIMUM TAX YIELD: BEST PRACTICE

The recent global recession has spurred many economies in the world to seek for additional sources of revenue for their countries' expenditure requirements. For instance, in Nigeria, the Federal Government recently announced in its 2009 budget that it intends to increase its level of spending albeit funded more by non - oil & gas revenues than by oil revenues which had hitherto been the backbone of the economy. This informed the desire of tax authorities to examine & analyse organisations' financial statements (accounts) with the view of obtaining the most favourable tax yield for the governments' fiscal policy. What would be the response of tax payers to this development? These & other issues would be addressed at the conference.

Mrs. Temitope Oloruntoye, Head, Tax Unit, SIAO, Chartered Accountants, Nigeria

10:00 APPROACHES TO TAX REFORM IN SOUTH AFRICA

- Auditing companies & individuals in cash based economies

Dr. Bethuel Setai, Chairperson and CEO, Financial and Fiscal Commission (SOUTH AFRICA)

10:30 MORNING COFFEE BREAK

10:50 DEVELOPMENTS IN THE TAXATION OF OIL REVENUE: COUNTRY EXPERIENCES & ISSUES

- Correcting anomalies,
- Creating an efficient law enforcement system
- Milestones over the last 20 years
- When do we need multi-stakeholder processes?
- Transparency governing how contracts for the delivery of goods & public services are awarded
- Ensuring that tax authorities do not over depend on oil revenue

Panelists:

Professor Humphrey Assisi Asobie, Chairman, Nigeria Extractive Industries Transparency Initiative (NEITI)

Mr. Ajayi Julius Bamidele, Director, Large Taxpayers Department, Federal Inland Revenue Service (FIRS), Nigeria

11:30 SPECIAL INTEREST GROUP ROUNDTABLES: VARIOUS DIMENSIONS

The audience will split into special interest groups to benchmark key challenges & proven solutions in each given area. A facilitator will lead discussions & then the groups will rejoin to share key learning points with the full audience.

ROUNDTABLE 1: TAX ARREARS MANAGEMENT IN AN IDEAL TAX OFFICE -
Led by: **Mr. Nthako Sekome, Commissioner, Revenue Compliance, Lesotho Revenue Authority (LESOTHO)**

ROUNDTABLE 2: MANAGING A SERIOUS NON COMPLIANCE AUDIT -
Led by: **Mrs. Temitope Oloruntoye, Head, Tax Unit, SIAO, Chartered Accountants, Nigeria**

ROUNDTABLE 3: WHAT IS THE EFFECT OF THIN CAPITALISATION ON TAX ADMINISTRATION? Led by: **Dr. Mahmoud M. Abdellatif, Tax Inspector, Egyptian Tax Authority - Ministry of Finance of Egypt & Affiliated, University of New South Wales (UNSW, Sydney - Australia) (EGYPT)**

ROUNDTABLE 4: TAX HAVENS: EXPLORING POSSIBILITIES FOR THE TAX AUTHORITY Led by: **Lady Olga Maitland, Chief Executive Officer, Money Transfer International (UK)**

12:15 LUNCH

Managing Tax Investigations & Detecting Tax Fraud

13:15 INVESTIGATING TAX FRAUD & EVASION: RED FLAGS & REMEDIES

Mr. A. J. Bamidele, Director, Large Taxpayers Department, Federal Inland Revenue Service of Nigeria (FIRS), Nigeria

13:45 RISK-BASED APPROACH TO TAX FRAUD INVESTIGATIONS

Mr. Abraham Odoi, Ag. Head of Internal Audit and Intelligence, Internal Revenue Service of Ghana (GHANA)

14:15 COMBATING TAX FRAUD & EVASION

- Tax fraud & evasion
- Legal framework to combat tax fraud & evasion
- Organisation structure
- Documentation of economic activities
- Conduct of fiscal investigations

Mrs. C. Gunnoo, Director, Fiscal Investigations Department, Mauritius Revenue Authority (MAURITIUS)

14:45 INVESTIGATING & PROSECUTING TAX FRAUD & CORRUPTION

- An understanding of what constitute tax fraud & corruption
- Approaches/Procedure in Investigating tax fraud & corruption
- Implementing an effective fraud recovery programme
- Fighting tax evasion & fraud in Nigeria

Ms. Foluke Agbeyangi, Formerly, Federal Inland Revenue Service (FIRS) & Deloitte, West & Central Africa, Nigeria

15:15 AFTERNOON TEA BREAK

15:30 MANAGING TAX INVESTIGATIONS: PEOPLE & TRAINING ISSUES

What are the skills, techniques & attributes required for engaging in tax fraud investigations & detecting fraud?

- Practical implications
- Interview techniques
- What is required to deliver & implement the strategy?

Led by: Adrian Turner, Course Director, Commonwealth Tax Inspectors Course (CTIC) 2009 (UK)

Supporting Facilitators:

Mr. Anthony O. Amoman, Director, Criminal Investigation, Federal Inland Revenue Service (FIRS), Nigeria

Mrs. C. Gunnoo, Director of Fiscal Investigations, Mauritius Revenue Authority (MAURITIUS)

Mr. Abraham Odoi, Ag. Head of Internal Audit and Intelligence, Internal Revenue Service of Ghana (GHANA)

Mr. Samba E. Saye, Tax Advisor, Commissioner of Domestic Taxes, The Gambia Revenue Authority (THE GAMBIA)

16:30 REVENUE AUTHORITIES ROLE IN THE FIGHT AGAINST ILLICIT TRADE & SMUGGLING

Chaired by: Comptroller-General, Nigeria Customs Service - invited FIRS

Panelists:

Honourable Commissioner of Finance, Oyo State Government, Nigeria

Honourable Commissioner of Finance, Bornu State Government, Nigeria

Honourable Commissioner of Finance, Kano State Government, Nigeria

Honourable Commissioner of Finance, Anambra State Government, Nigeria - invited FIRS

17:10 DETECTING TAX FRAUD & CORRUPTION IN THE TAX CONTEXT

- How do institutions ensure internal activities are in compliance with your own policies?
- Instilling ethics into government & business
- Monitoring of politically exposed persons (PEPs) & senior management
- What internal regulations monitor &, more importantly, ensure responsible behaviour?
- What mechanisms outside of the institutions influence behaviour?
- Highlighting the need for transparency in tax compliance policy to avoid fraud
- Top tips for understanding your organisation's vulnerabilities & control methods
- What are the shortcomings of the audit process?
- How auditor/client relationships affect due diligence, & how corruption thrives
- Advancing the fight against corruption to improve tax collection

Chaired by: Lady Olga Maitland, Chief Executive Officer, Money Transfer International (UK)

Panelists:

Mr. Nthako Sekome, Commissioner, Revenue Compliance, Lesotho Revenue Authority (LESOTHO)

Mr. A. J. Bamidele, Director, Large Taxpayers Department, Federal Inland Revenue Service of Nigeria (FIRS), Nigeria

Mr. Salihu B. Alkali, Chairman, Gombe State Board of Internal Revenue, Nigeria

Chairman, Kaduna State Board of Internal Revenue, Nigeria

Chairman, Bayelsa State Board of Internal Revenue, Nigeria - invited FIRS

Chairman, Delta State Board of Internal Revenue, Nigeria - invited FIRS

17:40 CLOSE OF DAY THREE

KEY CASE STUDY: LESOTHO

CASE STUDY: NIGERIA

KEY CASE STUDY: SOUTH AFRICA

PANEL

ROUNDTABLES

KEY CASE STUDY: NIGERIA

KEY CASE STUDY: GHANA

KEY CASE STUDY: MAURITIUS

INTERACTIVE PRACTICAL SESSION

PANEL

PANEL

Day Four - Thursday 14th May

08:00 MORNING COFFEE

08:25 CHAIRMAN'S RE-OPENING

Managing Tax Investigations & Detecting Tax Fraud

08:30 BEST PRACTICE QUALITY ASSURANCE AUDITS: ISSUES & APPROACH

- How can audit position itself as an innovator during the harder times: maximising available resources
- Identifying cost savings & dealing with cost-oriented management style
- Should audit be measured on savings?
- Who is looking at the indicators to see what is already going on?
- Who truly owns the risk & liability if it all goes wrong?
- What is working? What hasn't worked?

Mr. Banding Sillah, *Director of Finance, The Gambia Telecommunications Company Ltd. (THE GAMBIA)*

09:00 CONDUCTING A VALUE FOR MONEY AUDIT

Organisations are increasingly facing performance driven challenges. However, relatively few auditors have in-depth experience of Value for Money / Performance Auditing. This "hands-on" interactive workshop gives you practical 'take away' points to implement back at your office. The scope of the work of the auditor-general may be extended to performance or value-for-money (VFM) audit if this is considered to be cost effective, especially in governments with sound internal control and low levels of fraud & corruption.

- Planning a VFM / performance audit
- How to produce compelling VFM / performance audit reports
- What is VFM / performance auditing?
- What is the relative priority compared with financial audit?
- What are the main challenges of VFM / performance auditing

MIS Speaker invited

09:20 IMPLEMENTING CHANGE IN INVESTIGATIONS & AUDIT: CULTURAL & FINANCIAL ISSUES OF NEW TECHNOLOGIES

- Strengthening audit & human resource management capability
- Tax function people: plugging the skills & knowledge gap
- Working with limited resources
- Streamlining organisation structures & functions
- Developing your function into a winning team
- Getting maximum usage from technology
- Managing cultural issues
- Getting maximum value for money in implementing computer audit techniques

Facilitated by:

Adrian Turner, *Course Director, Commonwealth Tax Inspectors Course (CTIC) 2009 (UK)*

10:30 MORNING COFFEE BREAK

Audit Of Information Technology For Tax Reporting Governance

10:50 FUNDAMENTALS OF IT ASSURANCE & GOVERNANCE: RIGHT FIRST TIME EVERY TIME

This session will talk in some detail about COBIT, the IT assurance framework, reliance on general controls & what it takes to implement Continuous Auditing.

- Continuous auditing of information security
- Placing reliance on general controls in an IT environment
- Justifying IT audits
- Making IT & security governance work effectively
- Prioritising IT risk domains
- Creating and IT Audit Strategy that meets the needs of the business

Dr. Eduardo Gelbstein, *Adjunct Professor, Webster University, Geneva, Former Advisor to the UN Board of Auditors & Former Director, UN International Computing Centre (SWITZERLAND)*

11:40 TAXATION OF E-COMMERCE: ISSUES & CHALLENGES— KEY CASE STUDIES: INDIA, UK & EAST AFRICA

E-commerce poses new challenges to "old economy" regulators. Virtual merchants' extreme mobility, remoteness from customers & ability to deliver some goods digitally rather than physically, have helped them stay far beyond the reach of most tax & customs authorities. This session will look at innovative approaches by tax authorities to capture tax on e-commerce. It will give insights into how businesses are leveraging offshore e-commerce models for tax avoidance purposes & developments to solve this challenge.

Mr. Brajinder Mohan Singh, *Recently, Chairman of the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India (INDIA)*

Mr. Nduka Azuka-Onyiah, *Principal Consultant, Systems & Controls Ltd (UK)*

Mr. Sam Toyota, *Director Information Systems and Technology, Rwanda Revenue Authority, & Chairman, East Revenue Authorities Technical Committee on E-commerce and IT (RWANDA)*

12:10 LUNCH

13:10 ACHIEVING AN EFFECTIVE SYSTEMS AUDIT IN AN AUTOMATED TAX ENVIRONMENT

Despite so much fund spent to automate tax processes, employing sophisticated technologies by various governments; vulnerabilities & threats exploiting them are on the increase. The same advanced technologies are used to outwit controls on these established tax platforms, causing colossal leakages in government revenues. This presentation will among others, examine:

- System Development Life Cycle (SDLC) challenges in tax automation
- Exploitable vulnerabilities in an automated tax environment
- Hindrances to the effective audit of tax systems
- Practical steps to auditing & implementing appropriate controls in an automated tax environment

Humphrey Okorie, *Senior Manager, Systems Audit - Business Risk Management, MTN Nigeria*

13:40 LATEST MEASURES TO INCREASE DATA SECURITY: RISK IN THE INFORMATION AGE

Hear how management can strengthen the management of information technology to meet confidentiality, integrity and availability requirements by applying appropriate countermeasures and metrics. The CIA components of information security, Confidentiality, Integrity and Availability need to be good enough for an organisation to work effectively. The first problem is the difficulty of defining "Good Enough" as there are no standard ways to measure security in business terms. Too much security is expensive and puts obstacles in the way of getting work done. Too little and the organisation could lose its business and its reputation. In addition, Information Security cannot be achieved by just technology. It requires coordination between Risk Management, Vulnerability Management, IT Operations and Systems design and maintenance. This non-technical presentation focuses on the actions that Executives and Senior Managers should take to ensure an adequate level of security across the organisation.

Dr. Eduardo Gelbstein, *Adjunct Professor, Webster University, Geneva, Former Advisor to the UN Board of Auditors & Former Director, UN International Computing Centre (SWITZERLAND)*

14:30 PROTECTION OF PERSONAL DATA: CURRENT MEASURES TO INCREASE SECURITY

Hear how the functional application of information technology can promote efficiency, accountability & plug leakages. Information requested from the tax authorities over the tax & financial affairs of private individuals can be made easily and widely available. This can be misused for financial gain & the tax agency relies on its reputation & the trust of the public to conduct its work efficiently.

- Technological advances & the threat to personal integrity
- Privacy versus information security
- Applying ethics to information protection

Mr. Sam Toyota, *Director Information Systems and Technology, Rwanda Revenue Authority, & Chairman, East Revenue Authorities Technical Committee on E-commerce and IT (RWANDA)*

15:00 AFTERNOON TEA BREAK

15:15 AUDITING ICT & SECURITY GOVERNANCE: ACTIONS THAT STRENGTHEN HOW AN ORGANISATION INVESTS IN ICT & HOW TO DERIVE MAXIMUM BENEFITS FROM TECHNOLOGY WHILE MANAGING RISK

Computer systems & many information and communications technologies (ICT) are critical & inescapable business tool in business & the public sector working without them has become unthinkable. ICT represents significant expenditures. The track record for large ICT projects is not brilliant – many are cancelled before completion & many more are late, over budget &/or fail to deliver the benefits expected. Corporate Governance also requires that computer systems & data meet the appropriate national legal & regulatory obligations, & this, in turn, implies the governance of ICT of which only some components can be delegated to a Chief Information Officer or external service provider. The International Standard ISO 38500 published in early 2008 & the initiatives of the Information Technology Governance Institute (ITGI) are at the core of this session's material. This interactive & non-technical roundtable session is facilitated by an experienced former IT executive & lead auditor with extensive experience in the governance of Critical Information Infrastructures & is designed to help you plan audit programmes & identify the actions you can take to ensure your organisation's information assets are adequately aligned with your business, that your ICT represents good value for money & that the risks associated with ICT are appropriately managed.

- The context & case for ICT governance
- The scope of ICT & security governance
- The areas of ICT governance risk
- Auditing an ICT governance framework
- How standards & best practices can be used to strengthen ICT governance
- Information technology – opportunities & challenges for tax administrations

led by: Dr. Eduardo Gelbstein, *Adjunct Professor, Webster University, Geneva, Former Advisor to the UN Board of Auditors & Former Director, UN International Computing Centre (SWITZERLAND)*

Facilitated by:

Mr. Humphrey Okorie, *Senior Manager, Systems Audit - Business Risk Management, MTN Nigeria*

Mr. Nduka Azuka-Onyiah, *Principal Consultant, Systems & Controls Ltd (UK)*

Mr. Sam Toyota, *Director Information Systems and Technology, Rwanda Revenue Authority, & Chairman, East Revenue Authorities Technical Committee on E-commerce and IT (RWANDA)*

16:45 OFFICIAL CLOSE OF CONFERENCE

Mrs. Ifueko Omoigui-Okauru MFR, *Executive Chairman, Federal Inland Revenue Service (FIRS), Nigeria*

17:00 CHAIRMAN'S CLOSE OF CONFERENCE & SUMMARY OF THE CONFERENCE

5 Easy Ways to Register

Tel: +44 (0)20 7779 8202

Email: rbeach@mistieurope.com

Fax: +44 (0)20 7779 8293

Web: www.mistieurope.com/FIRSNigeria
Or, www.mistieurope.com/taxAfrica

Mail: Guy Cooper, MIS Training, Nestor House, Playhouse Yard, London
EC4V 5EX UK

Customer Information

(please print or attach business card)

Title First name

Surname

Position

Organisation

E-Mail Address (Required)

Address

Country

Postcode

Telephone

Fax

The information you provide will be safeguarded by the Euromoney Institutional Investor Plc. group whose subsidiaries may use it to keep you informed of relevant products and services. We occasionally allow reputable companies outside the Euromoney Institutional Investor Plc. group to contact you with details of products that may be of interest to you. As an international group we may transfer your data on a global basis for the purposes indicated above. If you object to contact by telephone , fax , or email please tick the relevant box. If you do not want us to share your information with other reputable companies please tick this box

Payment Method

(all fees must be paid in advance of the event)

Pay Online at www.mistieurope.com

Cheque enclosed

Please invoice my company PO#

(payable to MIS Training)

Credit cards can be taken over the phone only. Please call **+44 (0)20 7779 8202**

Please include billing address if different from address given above

Please note that in completing this booking you undertake to adhere to the cancellation policy and payment terms.

Signature

Date

Approving Manager

Position

Please Send Further Information On

6th Annual CISO Executive Summit 2009

10 - 12 June 2009, Marriott Hotel, Lisbon - Portugal

4th Annual Audit, Risk & Governance Africa Conference 2009

21 - 24 July 2009, The Munyonyo Commonwealth Resort - Uganda

3rd Annual Chief Security Officer (CSO) Summit 2009

16 - 18 September 2009, Barcelona - Spain

Audit, Risk & Governance Middle East 2009

2 - 4 November 2009, Dubai - UAE

2nd Annual CISO Executive Summit - Middle East 2009

9 - 11 November 2009, Muscat - Oman

2nd Annual Security Africa Summit 2009

17 - 20 November 2009, Labadi Beach Hotel, Accra - Ghana

2nd Annual Digital Evidence Conference

7 - 9 December 2009, Doha - Qatar

Conferencia Latinoamericana: Gobernanza, Riesgo y Auditoria 2009

23 - 26 marzo 2010, Panama or Colombia

About MIS Training Institute

Founded in 1978, MIS Training Institute is the international leader in providing training & conferences to information security, audit, fraud & IT audit professionals. With offices in the USA, UK, & Asia, MIS is a division of Euromoney Institutional Investor Plc (FTSE250) and is part of the Daily Mail & General Trust (DMGT). www.mistieurope.com

Registrations for personnel of The Federal Inland Revenue Service of Nigeria (FIRS) please contact

Mr. Achillis Sunday Chioke Amawhe, Director, Internal Affairs, Federal Inland Revenue Service (FIRS), Nigeria, PMB 33, Garki, Abuja, NIGERIA

Email: achigab@yahoo.com **Tel:** +23480-23157254, or +23480-62208083.

Or, Rosie Beach,

Email: rbeach@mistieurope.com **Web:** www.mistieurope.com/FIRSNigeria

Conference Fees for Non-FIRS Personnel (fees must be paid in advance of the event)

4 Days £1,995

3 Days £1,695 (please specify which days you will attend)

2 Days £1,245 (please specify which days you will attend)

1 Day £795 (please specify which day you will attend)

Please contact Rosie Beach,

Email: rbeach@mistieurope.com

Web: www.mistieurope.com/FIRSNigeria

Included in the Fee

- Entry to Event
- All Lunches, Daily Refreshments & Networking Reception Evening of 11th May 2009
- Certificates, CPE Points for Continued Education, Official Workbook, Post-Event Web-link to Updated Presentation Materials

MIS Training Institute Terms & Conditions: MIS Training operates a 20 working day cancellation policy. Any cancellations received after 20 days or any delegate that does not attend will be subject to **full payment**. You may transfer to another course/conference for a transfer fee of 25% of the initial booking fee plus the difference between the value of the course/conference you are transferred to. This will be invoiced or refunded. Please note that the replacement course/conference must take place within 6 months of the initial application. Alternatively you may send another colleague to the initial booked course/conference without incurring any additional fees. A **full refund less an administration fee of £100** will be given for cancellation requests received up to 20 working days before the event. Cancellations must be made in writing & reach the MIS office before the 20 working days deadline. **Please confirm that you have read & understood the booking terms & conditions as stated above.**

Summit Venue & Accommodation

The conference will take place at:
Abuja Sheraton Hotel & Towers
Ladi Kwali Way, Abuja, Abuja
Federal Capital Territory,
Federal Republic of Nigeria
Phone: (234) (9) 461 2000
**Please phone the hotel directly
for best room rate available**



To Register Call **+44 (0) 20 779 8202** Fax **+44 (0) 20 7779 8293**

Email rbeach@mistieurope.com or Visit www.mistieurope.com/FIRSNigeria or www.mistieurope.com/taxAfrica