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Artificial Intelligence and the Future of Governance

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Editor's Note

As we navigate an era defined by rapid technological advancement, escalating climate risks and evolving regulatory landscapes, the role of governance professionals has never been more critical or more complex. This issue of Techmail confronts these converging challenges head-on, offering timely insights, practical guidance and a forward-looking vision for professionals committed to integrity, accountability, and sustainable value creation.

Artificial Intelligence is no longer a futuristic concept; it is reshaping boardrooms, audit functions and stakeholder engagement. Yet with its promise comes profound ethical and governance questions. Our lead feature explores how boards and company secretaries can harness AI responsibly embedding transparency, fairness and human oversight into digital decision-making.

At the same time, global sustainability standards are raising the bar for corporate disclosure. The introduction of ISSA 5000 marks a watershed moment for assurance professionals, demanding new competencies and a deeper integration of ESG into governance frameworks. We unpack what this means for Zimbabwean practitioners and how early adoption can position our nation as a regional leader in credible sustainability reporting.

On the domestic front, the mandatory company re-registration under Statutory Instrument 108 of 2025 is not merely a bureaucratic exercise, it is a foundational step toward a modern, transparent and trustworthy business environment. Governance professionals must act now to ensure compliance and safeguard their organisations' legal standing.

Finally, we highlight Africa's growing agency in climate leadership through CGI Zimbabwe's collaboration with the ESG Exchange and the Pan African Federation of Accountants (PAFA) — under PAFA's Sustainability Centre of Excellence, which engages strategic partners such as MIT.

At CGI Zimbabwe, our mission remains clear: to cultivate governance professionals who do not just adapt to change, but lead it. We trust this issue equips you with the knowledge, tools and inspiration to govern with courage, competence and conscience.

— The Editorial Team

Better Governance.
Better Future.

Artificial Intelligence and the Future of Governance: Balancing Innovation with Accountability

Artificial Intelligence (AI) has moved from the realm of experimentation to the core of business strategy. From predictive analytics that guide investment decisions to chatbots that manage stakeholder engagement, AI is changing how organisations operate and how boards oversee performance.

For governance professionals, this evolution is both an opportunity and a challenge. While AI offers efficiency and insight, it also introduces risks that test traditional governance principles, from ethical accountability and data privacy to decision transparency.

The question is no longer whether organisations will use AI, but how responsibly they will govern it.

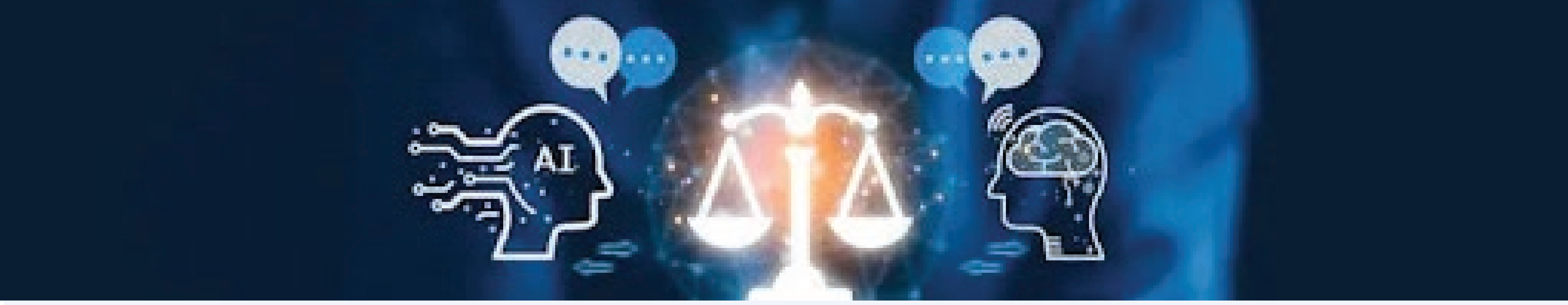
1. The New Frontier: AI in Corporate Governance

AI technologies are now influencing:

- Strategic decision-making: Boards rely on AI-generated analytics to evaluate risk and performance.
- Audit and assurance: Algorithms detect anomalies in financial and sustainability data.
- Human resources: AI systems assist in recruitment, succession planning, and performance evaluation.
- Stakeholder engagement: Automated systems handle communications, social media, and feedback channels.

These tools enhance efficiency but also raise vital questions:

Who is accountable when AI errors occur?



How transparent are the algorithms behind decisions? And how can boards ensure AI aligns with corporate values and legal obligations?

2. Ethical and Regulatory Challenges

Sound governance of AI begins with understanding its risks:

- Bias and fairness: AI systems may perpetuate discrimination based on flawed data.
- Transparency: Many AI models are "black boxes," difficult to interpret or audit.
- Accountability: When AI influences strategic outcomes, where does human responsibility lie?
- Data protection: AI depends on vast datasets, creating heightened privacy and cybersecurity risks.

Globally, regulators are moving fast. The EU Artificial Intelligence Act and OECD AI Principles promote responsible innovation. Locally, Zimbabwe's Data Protection Act [Chapter 11:12] and Cyber and Data Security Regulations underscore the importance of data governance and ethical technology use.

3. The Role of the Board and the Company Secretary

AI requires boards that are digitally literate and ethically aware.

Boards should:

- Identify where AI is used in the organisation and what decisions it influences.
- Ensure AI governance policies exist and are reviewed regularly.
- Integrate AI oversight into the risk management framework.
- Promote transparency by disclosing AI use in sustainability and integrated reports.

Company secretaries play a pivotal role in supporting the board by:

- Advising on legal, ethical, and regulatory issues around AI deployment.
- Coordinating director training on digital governance and data ethics.
- Embedding AI accountability mechanisms within board charters and policies.
- Acting as a link between management, regulators, and the board on emerging technology issues.

4. AI, Assurance, and Sustainability

As organisations use AI in sustainability data collection and reporting, assurance quality becomes critical. Under ISSA 5000, assurance professionals must evaluate the reliability of AI-generated information and the systems that produce it.

Governance and assurance professionals should therefore:

- Collaborate with auditors and IT experts to test AI systems.
- Verify that algorithms used in ESG or financial reporting are traceable and well controlled.
- Include AI governance and data ethics in risk assessments and audit scopes.

This strengthens confidence in disclosures and aligns Zimbabwean practice with global reporting standards.

5. Building AI Governance in Zimbabwean Organisations

Zimbabwe's private and public institutions are steadily adopting AI through digital transformation and automation. To govern these technologies effectively, boards should:

1. Develop an AI Governance Policy outlining ethical standards and oversight responsibilities.
2. Integrate AI risk into enterprise risk management and board reporting cycles.
3. Ensure compliance with the Data Protection Act and related cybersecurity regulations.
4. Establish clear accountability for decisions involving AI tools.
5. Invest in capacity building — training directors and management on AI ethics, digital literacy, and governance.

6. The Future: Innovation with Integrity

AI offers enormous potential to enhance efficiency, insight, and inclusion. But it must be guided by governance frameworks that prioritise integrity, transparency, and accountability.

The future of governance will belong to professionals who can bridge technology and ethics — those who ensure that innovation serves people, not the other way around.

For CGI Zimbabwe, this moment represents a call to leadership: to champion responsible technology governance and prepare professionals who can navigate the intersection of digital progress and ethical stewardship.

Practical AI Governance Checklist for Boards and Company Secretaries

1. Establish an AI Policy:
Define principles for ethical AI use, data handling, and oversight responsibilities.

2. Map AI Applications:
Catalogue where AI is used, what data it processes, and what decisions it supports.

3. Assign Accountability:
Ensure clear lines of responsibility between management, the board, and system developers.

4. Embed AI Risk in Governance:
Include AI in board risk registers, internal audits, and assurance plans.

5. Ensure Transparency:
Require explainability and documentation of algorithms and data sources.

6. Build Competence:
Provide ongoing training for directors, executives, and governance professionals in digital ethics and AI literacy.

Chartered Governance and Accountancy Institute in Zimbabwe

Lead the pack with CGI Zimbabwe programmes. Your future starts here!

Professional Programmes

Programme	Entry Requirements	Duration
Chartered Governance Professional (CGP)	At least 2 A-Level passes. Degree holders may get module exemptions.	Approx. 2 years
Chartered Governance Professional Accountant (CGPA)	At least 2 A-Level passes. Degree holders may get module exemptions.	Approx. 2 years
Public Sector Accounting (PSA)	Accounting degree + public sector experience.	Approx. 1.5 years

Diploma Programmes

Programme	Entry Requirements	Duration
Diploma in Forensic Accounting (DFA)	At least 2 A-Level passes. Degree holders may get module exemptions.	1.5 years
Business and Accounting Studies (IBAS)	Five O-Level passes, including English & Maths/Accounting.	Approx. 2 years
Diploma in Governance, Risk & Compliance (GRC)	Bachelor's degree or equivalent experience in a business-related field.	1 year

Certificate Programmes

Programme	Entry Requirements	Duration
Certificate in Pastel Accounting Software	Professional qualification in Accounting or degree in business-related field.	6–12 months
Certificate in ESG (Environmental, Social & Governance)	Five O-Level passes, including English & Maths/Accounting.	6–12 months

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Driving Climate-Conscious Leadership Through Global Collaboration

In a rapidly changing world where sustainability has become both a moral and strategic imperative, the need for informed, systems-based decision-making has never been greater. Recognising this, The ESG Exchange has partnered with the MIT Climate Pathways Project, the MIT Sloan Sustainability Initiative, and Climate Interactive to strengthen Africa's capacity to understand and respond effectively to the challenges of climate change.

This initiative forms part of the Pan African Federation of Accountants (PAFA) and IFRS Foundation's capacity-building programme, under the astute leadership of Alta Prinsloo, Chief Executive Officer of PAFA, and Owen Mavengere, Director Technical Excellence. Their stewardship underscores Africa's commitment to embedding climate-conscious principles into governance, reporting, and professional education frameworks across the continent.

The Power of Data-Driven Climate Modelling

At the centre of this initiative is Peadar Duffy, Global Director of Risk and Sustainability at The ESG Exchange and Chair of its Technical Committee. Duffy is among more than 70 international leaders utilising MIT's En-ROADS Climate Simulator—a dynamic model that allows policymakers, business leaders, and professionals to test the potential impact of climate policies before they are implemented.

The simulator integrates data on energy, land use, industry, and policy choices to project how these factors interact and influence global temperature, emissions, and equity outcomes. It helps professionals understand the ripple effects of decisions such as carbon pricing, renewable energy adoption, reforestation, and energy efficiency initiatives.

For governance and accountancy professionals, this approach exemplifies evidence-based leadership—where strategic choices are not just guided by compliance or ethical intent, but also by clear, data-informed insights into systemic consequences.

Aligning with International Standards and ESG Evolution

This partnership resonates strongly with Africa's transition toward globally aligned sustainability frameworks such as the IFRS Sustainability Disclosure Standards (IFRS S1 and S2), and other reporting guidelines developed by the International Sustainability Standards Board (ISSB).

The collaboration supports the technical upskilling of accountants, auditors, and governance professionals—preparing them to interpret, implement, and assure sustainability disclosures that meet the evolving expectations of investors, regulators, and society. It also reinforces the message that sustainability reporting is no longer a peripheral responsibility but a core strategic function influencing risk management, capital allocation, and long-term enterprise value.

Under the leadership of Prinsloo and Mavengere, PAFA's partnership with MIT and The ESG Exchange provides a practical platform to bridge the gap between high-level sustainability frameworks and their day-to-day application across African institutions and businesses.

The Zimbabwean Relevance: Building Capacity for the Future

For CGI Zimbabwe's members and students, this collaboration offers critical insights into the kind of future-ready competencies that define modern governance. The emphasis on systems thinking, integrated reporting, and climate scenario planning aligns perfectly with the Institute's ongoing curriculum evolution—where ethical leadership, sustainability governance, and digital literacy are increasingly central.

As Zimbabwe works to align its professional and academic programmes with global ESG and climate disclosure standards, exposure to such initiatives equips our professionals to play an active role in driving sustainable transformation within corporate, public, and social sectors.

In particular, the use of tools like En-ROADS helps governance professionals quantify the implications of policies and business models—making sustainability measurable, comparable, and accountable. For students, it offers a practical window into how data analytics and modelling can be used to inform strategic governance and risk management decisions.

A Continental Call to Action

This collaboration is more than a partnership—it's a signal that Africa is positioning itself not merely as a recipient of sustainability frameworks, but as an active co-creator of global ESG knowledge. The leadership of Alta Prinsloo and Owen Mavengere in steering this initiative affirms Africa's capacity to design, test, and lead sustainable governance models that are both contextually grounded and globally competitive.

Through projects like MIT's Climate Pathways and tools like En-ROADS, professionals across the continent are empowered to connect policy, economics, and science in the service of a resilient, low-carbon future. For CGI Zimbabwe and its community of members, partners, and students, this marks another step toward shaping professionals who not only manage compliance—but lead transformation.

As global standards converge and sustainability reporting becomes integral to business success, governance professionals must embrace tools, insights, and partnerships that expand their capacity to understand complex systems. The collaboration between The ESG Exchange, MIT, and PAFA illustrates how knowledge, innovation, and shared purpose can accelerate climate-conscious leadership.

For CGI Zimbabwe, this moment invites reflection—and action: to continue fostering professionals who can connect governance with global sustainability, accountability with innovation, and education with real-world impact.

ISSA 5000: A New Era for Sustainability Assurance

The world of assurance is changing and fast. For decades, financial auditors have relied on standards that safeguard the credibility of financial statements. But as organisations increasingly disclose their environmental, social, and governance (ESG) performance, a new question has emerged: Who assures the reliability of sustainability information?

The International Auditing and Assurance Standards Board (IAASB) has answered that question through the introduction of ISSA 5000 – the International Standard on Sustainability Assurance. Finalised in 2024 and effective for reporting periods beginning on or after 15 December 2026, ISSA 5000 marks the beginning of a new era for auditors, governance professionals, and organisations committed to transparency.

Bridging the Assurance Gap

Until now, most sustainability reports were assured using ISAE 3000 (Revised) or ISAE 3410. These provided a foundation but were never designed for the depth and diversity of modern sustainability data.

ISSA 5000 changes that.

It establishes a stand-alone, comprehensive framework that applies the same discipline and ethical strength of the ISAs to sustainability information. It is framework-neutral — usable with IFRS Sustainability Disclosure Standards, GRI, ESRS and others — and profession-neutral, allowing qualified practitioners beyond traditional auditors to use it if they meet the required competence and ethics.

In short, ISSA 5000 builds the missing bridge between sustainability reporting and credible assurance — restoring trust in a space that investors, regulators, and citizens now depend on.

What Makes ISSA 5000 Different

ISSA 5000 introduces important innovations that elevate sustainability assurance to a new level of rigour:

- ***Two levels of assurance*** – clear guidance for both limited and reasonable assurance engagements.
- ***Double materiality*** – embraces financial and impact materiality, recognising that what affects society can also affect enterprise value.
- ***Value-chain coverage*** – assurance now extends beyond the organisation to suppliers and partners.
- ***Forward-looking focus*** – accommodates projections, targets, and transition plans, not just historical data.
- ***Quality and ethics integration*** – requires compliance with ISQM 1 and the IESBA Code of Ethics, ensuring independence, integrity, and professional scepticism.

Together, these make ISSA 5000 the most comprehensive sustainability assurance framework ever introduced.

Why It Matters for Professionals and Students

For members and students of the Chartered Governance and Accountancy Institute in Zimbabwe (CGI Zimbabwe), the introduction of ISSA 5000 represents both a challenge and an opportunity. It redefines what it means to be a trusted governance and assurance professional in a world where sustainability and accountability are inseparable.

1. Expanding Professional Competence

Today's assurance providers must go beyond traditional audit techniques. Literacy in climate science, biodiversity, human-capital reporting, and data analytics is now part of the assurance toolkit. The sustainability practitioner of the future will need to be as confident in carbon accounting as in financial statement analysis. CGI Zimbabwe continues to emphasise these new competencies in its training and continuous professional development programmes.

2. Integrating ESG into Governance Practice

ESG assurance is becoming a pillar of sound governance. Boards, audit committees, and company secretaries are expected to oversee not only financial integrity but also the credibility of sustainability disclosures. ISSA 5000 strengthens this oversight role, aligning assurance with ethical leadership, strategic risk management, and transparent stakeholder communication. CGI Zimbabwe supports this evolution through policy advocacy, research, and thought leadership.

3. Preparing the Next Generation

For students, ISSA 5000 signals a future where sustainability assurance is central to professional identity. Understanding this standard will soon be as vital as grasping ISA 315 or IFRS 15. CGI Zimbabwe's curriculum modernisation—integrating sustainability governance, data ethics, and responsible leadership—ensures that graduates are ready for this new frontier.

Relevance for Zimbabwe and the Region

As African economies adopt global sustainability frameworks, capacity building becomes crucial. Zimbabwe's progress in corporate governance reform and sustainability awareness places CGI Zimbabwe and its members in a strong position to lead.

The standard creates opportunities to:

- Strengthen internal systems for ESG data and reporting.
- Align local assurance practices with international benchmarks.
- Encourage collaboration between auditors, governance experts, and sustainability specialists.
- Inspire academic and professional research into assurance methodologies and data integrity.

By embracing ISSA 5000 early, Zimbabwe can position its professionals as regional leaders in sustainability assurance and reporting excellence.

Challenges and Opportunities

Implementing ISSA 5000 will require effort. Organisations must invest in better data collection systems, practitioners must build new skill sets, and regulators will need to clarify adoption timelines.

Yet each of these challenges is an opportunity — to enhance the credibility of African reporting, to innovate in ESG analytics, and to elevate public trust in the profession.

A New Standard for Trust

ISSA 5000 does for sustainability assurance what the ISAs did for financial auditing — it sets a global baseline for trust. It demands transparency, evidence, and ethical integrity in every engagement.

As Zimbabwe strengthens its governance and sustainability landscape, CGI Zimbabwe is proud to lead in equipping professionals who deliver credible, globally aligned assurance. Those who master ISSA 5000 will not only audit the future — they will help define it.

Mandatory Company Re-Registration (SI 108 of 2025): What Governance Professionals Must Know

Zimbabwe's agricultural sector is poised for transformation following sweeping reforms announced by the Ministry of Finance, Economic Development, and Investment Promotion. The new measures significantly cut compliance fees and remove several levies in the farming, livestock, and dairy sectors.

The Government of Zimbabwe has introduced a major compliance reform that every company and governance professional must take seriously. Under Statutory Instrument 108 of 2025, all companies and Private Business Corporations (PBCs) registered before the launch of the new electronic corporate registry are required to re-register on the updated system by 20 April 2026.

This re-registration process is not optional. It is a legal requirement under section 303(9) of the Companies and Other Business Entities Act [Chapter 24:31]. Any entity that fails to comply faces automatic deregistration, effectively losing its legal status and right to operate.

Understanding the Purpose

This development is part of Zimbabwe's broader shift toward a modern, digital corporate registry. The aim is to replace the old paper-based system with a transparent, secure, and efficient platform that:

- Removes dormant and inactive entities from the register,
- Enhances accuracy and accountability of company records, and
- Aligns Zimbabwe's business environment with international standards of compliance and corporate governance.

Beyond compliance, this reform offers a long-overdue clean-up of the national register — ensuring that only active, law-abiding entities remain recognised.

Who Must Re-Register

Every company or PBC incorporated before the current online system came into force must re-register. This includes:

- Private and public limited companies,
- Companies limited by guarantee,
- Private Business Corporations, and
- Trust-type or not-for-profit entities that were registered as business entities.

Even if a company is no longer trading or is currently dormant, it still needs to re-register to preserve its legal standing.

What Is Required

To complete re-registration, companies must submit:

- Copies of the existing Certificate of Incorporation and constitutional documents,
- Updated details of all directors, secretaries, and shareholders,
- Proof that annual returns are up to date,
- A board resolution authorising re-registration, and
- An affidavit confirming the authority of the person submitting the application.

Applications are made through the Registrar of Companies' online portal. Once documents are uploaded and verified, the Registrar issues a new digital Certificate of Incorporation confirming that the company is duly registered under the COBE Act.

Importantly, any company with outstanding annual returns or penalties will not be processed until those obligations are cleared.

What Happens If You Do Nothing

The consequences of failing to re-register are serious.

- The company will be automatically deregistered after 20 April 2026.
- It will lose its legal personality, meaning it cannot enter into contracts or sue in its own name.
- Its registered name may become available for use by another entity.

This effectively means that a non-compliant company ceases to exist in law — with potentially severe implications for contracts, creditors, and ongoing business operations.

Governance and Professional Implications

For governance professionals and company secretaries, this re-registration requirement has significant implications.

First, it enhances the integrity of the corporate registry, promoting confidence in Zimbabwe's business environment. Regulators, investors, and financial institutions will increasingly depend on this system as a trusted source of corporate data.

Second, boards must recognise re-registration as a compliance and risk management priority. Failure to act in time could expose directors to questions of neglect or breach of duty.

Third, this exercise presents a capacity challenge for smaller businesses or organisations with limited digital literacy. Governance professionals have an important role in providing guidance, training, and support to ensure no entity is left behind.

Steps You Should Take Now

1. Review all the companies or PBCs under your administration and confirm which ones need to re-register.
2. Check that all annual returns are filed and any penalties cleared.
3. Update company information — including CR5 (registered office) and CR6 (directors and secretary details).
4. Prepare and pass the necessary board and shareholder resolutions.
5. Begin the re-registration process well before the deadline to avoid congestion as April 2026 approaches.
6. Keep directors informed of the progress and implications of this compliance exercise.

Why Early Action Matters

As the deadline draws nearer, a surge of last-minute applications is inevitable. Delays or technical issues on the registry platform could lead to processing backlogs, and entities that wait too long risk missing the cut-off.

Early compliance demonstrates professionalism, foresight, and commitment to governance excellence. It also ensures business continuity and positions your organisation as one that values regulatory discipline.

Final Thoughts

The Mandatory Company Re-Registration Regulations (SI 108 of 2025) mark a turning point in Zimbabwe's corporate governance landscape. They are not simply about paperwork; they represent the country's transition to a digitally verified, transparent, and trustworthy corporate register.

For companies, compliance is a matter of survival. For governance professionals, it is an opportunity to lead by example — helping organisations adapt, comply, and thrive in the new regulatory era.

Act early. File accurately. Preserve your company's legal identity.

Mastering Corporate Secretarial Practice: Examinable Areas and How to Excel

In today's complex governance environment, Corporate Secretarial Practice remains one of the most vital and dynamic subjects in the CGI Zimbabwe qualification. It combines law, administration, ethics, and strategic governance — demanding both technical precision and practical judgment.

For students, success lies not only in memorising procedures but also in understanding how the company secretary safeguards corporate integrity, ensures compliance, and supports effective decision-making.

This guide outlines the main examinable areas and provides clear strategies to help students prepare effectively for upcoming assessments.

1. Corporate Law and Statutory Compliance

At the heart of every company secretary's role is compliance with the Companies and Other Business Entities Act [Chapter 24:31].

Examinable topics include:

- Incorporation procedures, share capital structure, and company constitution.
- Duties and liabilities of directors, secretaries, and auditors.
- Filing of statutory forms such as CR5 (registered office) and CR6 (directors and secretary details).
- Maintenance of statutory registers, including registers of members, directors, and beneficial owners.
- Corporate restructuring, mergers, conversions, and winding-up procedures.

Exam Tip:
Examiners test not only your ability to recall procedures but your understanding of why each step matters. Expect scenario-based questions requiring you to advise a board or correct procedural errors.

Preparation Strategy:

- Develop a compliance calendar showing statutory deadlines.
- Practise drafting board resolutions and minutes for events like director appointments or annual returns.
- Stay current with updates from the Registrar of Companies, ZSE, and SECZ.

2. Meetings, Minutes, and Board Procedures

The company secretary ensures the effectiveness and legality of all meetings.

Examinable topics include:

- Board, committee, and general meeting procedures.
- Quorum, proxies, notice periods, and voting requirements.
- Drafting of agendas, minutes, and resolutions.
- The secretary's duties before, during, and after meetings.
- Conducting meetings in hybrid or virtual environments.

Exam Tip:
You may be asked to prepare a notice and agenda for an AGM, identify errors in draft minutes, or advise a chairperson on procedural disputes.

Preparation Strategy:

- Practise writing minutes in correct professional format.
- Study the ZimCode (2015), the Public Entities Corporate Governance Act, and the King IV Report for guidance on modern boardroom practices.
- Understand how to maintain procedural integrity in virtual and hybrid meetings.

3. Corporate Governance and Ethics

Corporate governance is the ethical compass of the company secretary's profession.

Examinable topics include:

- Principles of good governance — accountability, transparency, fairness, and responsibility.
- The board's role, composition, and committees (audit, risk, remuneration, nomination).

• The company secretary's role as governance advisor.
• Codes of ethics, conflicts of interest, whistleblowing, and stakeholder management.
• The relationship between governance, culture, and performance.

Exam Tip:
Expect essay or discussion questions testing your ability to analyse governance scenarios — such as managing ethical conflicts, disclosure failures, or director misconduct.

Preparation Strategy:
• Study the ZimCode, Public Entities Corporate Governance Act, and King IV Report.
• Review local and international corporate failures to understand governance breakdowns.
• Practise linking theory to practical ethical decision-making.

4. Corporate Communication and Stakeholder Engagement

The company secretary is the communication bridge between the board, regulators, shareholders, and the public.

Examinable topics include:
• Drafting professional correspondence and circulars.
• Preparation of board packs, annual reports, and regulatory filings.
• Shareholder engagement and investor relations.
• Disclosure of material information and communication ethics.

Exam Tip:
You may need to draft a board letter, shareholder notice, or press statement. Examiners assess professionalism, tone, and accuracy.

Preparation Strategy:
• Review annual reports and disclosures from ZSE-listed companies.
• Practise converting technical governance language into concise, accessible communication.
• Stay updated on disclosure requirements under the ZSE Listing Rules.

5. Emerging Issues in Corporate Secretarial Practice

Corporate secretaries today operate at the intersection of technology, ethics, and strategy.

Examinable topics include:
• Digitalisation — board portals, e-filing, and cloud-based record systems.
• ESG and sustainability governance, including integrated reporting and ISSA 5000.
• Data protection, cybersecurity, and privacy in board communications.
• The secretary's evolving role as a strategic advisor to the board.

Exam Tip:
Expect current-affairs style questions requiring analysis of governance innovations or challenges.

Preparation Strategy:
• Follow TechMail and CGI Zimbabwe updates.
• Read about how ESG and technology are reshaping boardroom dynamics.
• Be able to discuss how digital tools improve compliance and transparency.

6. Secretarial Practice in Listed and Public Entities
Public and listed entities face heightened expectations of disclosure and governance quality.

Examinable topics include:
• ZSE Listing Rules and corporate governance disclosures.
• AGM coordination, dividend declarations, and corporate actions.
• Interaction with regulators — ZSE, SECZ, RBZ, and the Registrar.
• The secretary's role in ensuring investor confidence and transparency.

Exam Tip:
Expect scenario-based questions requiring advisory input on compliance or disclosure.

Preparation Strategy:
• Review circulars and press statements from listed entities.
• Understand procedures around director changes, share transfers, and announcements.
• Familiarise yourself with Zimbabwe's Public Entities Corporate Governance Act for public-sector governance principles.

How to Prepare Effectively for Corporate Secretarial Exams

1. Understand, Don't Memorise
Grasp the logic behind each legal or governance requirement. Link rules to their purpose — why they exist and what risk they prevent.

2. Practise Drafting Regularly
Examiners reward clarity and precision. Practise notices, minutes, resolutions, and letters weekly.

3. Use Diagrams and Mnemonics
Summarise long procedures (like AGM steps) into flowcharts or short codes for quick recall.

4. Stay Informed
Read CGI bulletins, TechMail, and corporate governance news to remain aware of current trends and case studies.

5. Engage in Study Groups
Discuss case scenarios, test each other with mock questions, and debate ethical issues.

6. Practise Past Papers Under Timed Conditions
This sharpens time management and exam confidence. Focus on structure, application, and professional presentation.

Final Thoughts
Corporate Secretarial Practice is a discipline of knowledge, professionalism, and judgment. Examiners reward candidates who think like governance professionals — applying principles with accuracy, ethics, and confidence.

As CGI Zimbabwe continues to develop world-class governance professionals, students who master both the technical and strategic dimensions of the company secretary's role will stand out — in exams and in leadership.

Chartered Governance and Accountancy Institute in Zimbabwe

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