
The Gardener of Governance™ in the Governance Ecosystem

Dr. Rainer Lenz

Chief Internal Auditor at SAF-HOLLAND Group

Hon. Prof. at University of Pretoria

Lecturer at University of Mainz



11th Audit Masters, Lisbon
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Agenda

About ME

From ME to WE

From Control to Cultivating

Call to Action: Cultivate Governance



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“HUNTING” UNTIL 2007



“GARDENING” SINCE 2007



Pioneering Practitioner and Impactful Researcher

PRACTICE

Managing Director and Chief Financial Officer until 2007, Chief Internal Auditor since 2007

ACADEMIA

Honorary Professor at the University of Pretoria, South Africa; PhD about Internal Audit Effectiveness, UCL/LSM, Belgium; Lecturer at Johannes Gutenberg-University Mainz, Germany; h-index 14 , i10-index 15, c 1,500 citations (Google Scholar)

AWARDS

Winner of the 2023 Bradford Cadmus Memorial Award (awarded by The Global Institute of Internal Auditors in the United States); The Internal Audit Beacon Award 5x: 2010-19, 2020, 2021, 2022, and 2023 → Lighthouse Award (awarded by Richard Chambers)

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“I am because we are”

Ubuntu, in King V’s governance context, is the principle that leadership and oversight are grounded in shared humanity and interconnectedness - so decisions are made with ethical responsibility to all stakeholders and long-term societal impact in mind (“I am because we are”).



Guardians of Governance



Professor Mervyn King SC views the directors and senior executives as **GUARDIANS,**

- *the “heart, mind, soul and conscience” of an organization*
- *with the overriding priority “to ensure the long-term health of the company.”*

This is a beautiful way of making his idea stick.



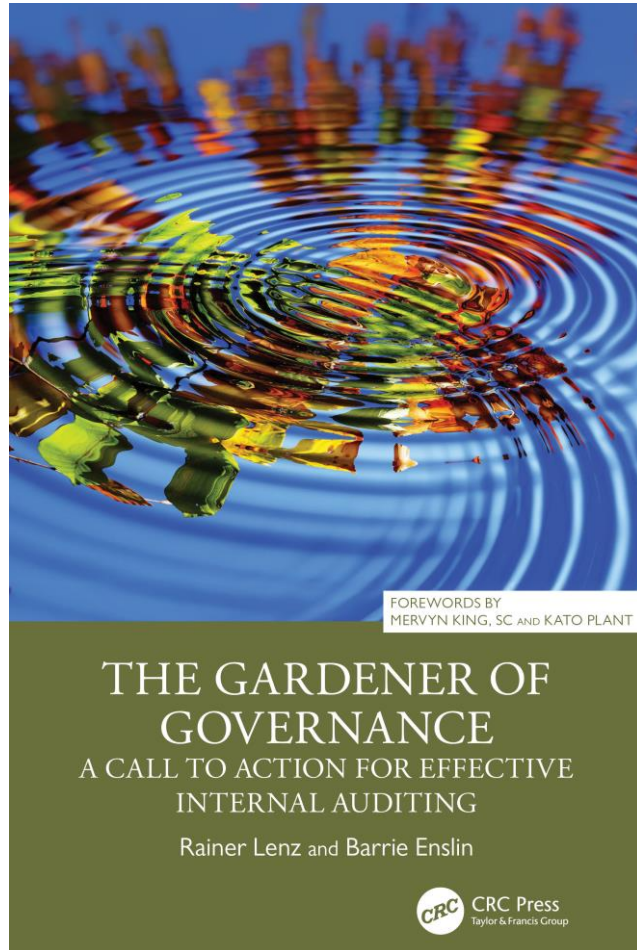
Guardians and The Gardener of Governance™ join forces



Meeting Professor Mervyn King SC in Johannesburg (2024)



The Gardener of Governance™



The Gardener of Governance™ aims at redefining the role of internal audit as a strategic partner in corporate governance.

It is a call for auditors to cultivate a more proactive, creative and value-driven approach to their work.



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From Control to Cultivating

Status quo



Future

Cultivating Leadership and
Stakeholder Support and
Increasing Role Recognition



Vision 2035, July 2024
<https://ia-vision2035.org/>



FROM

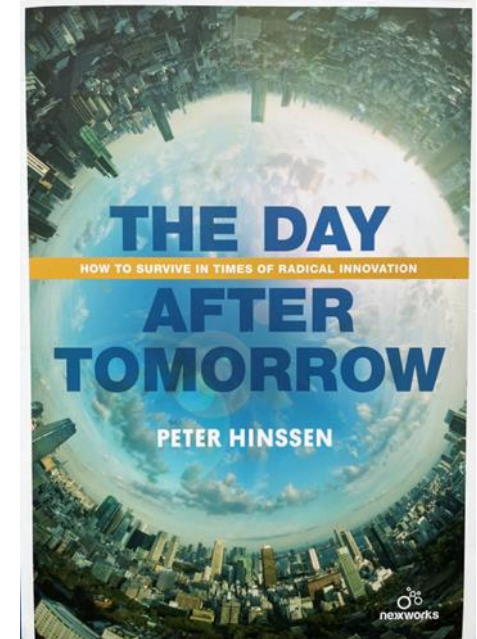
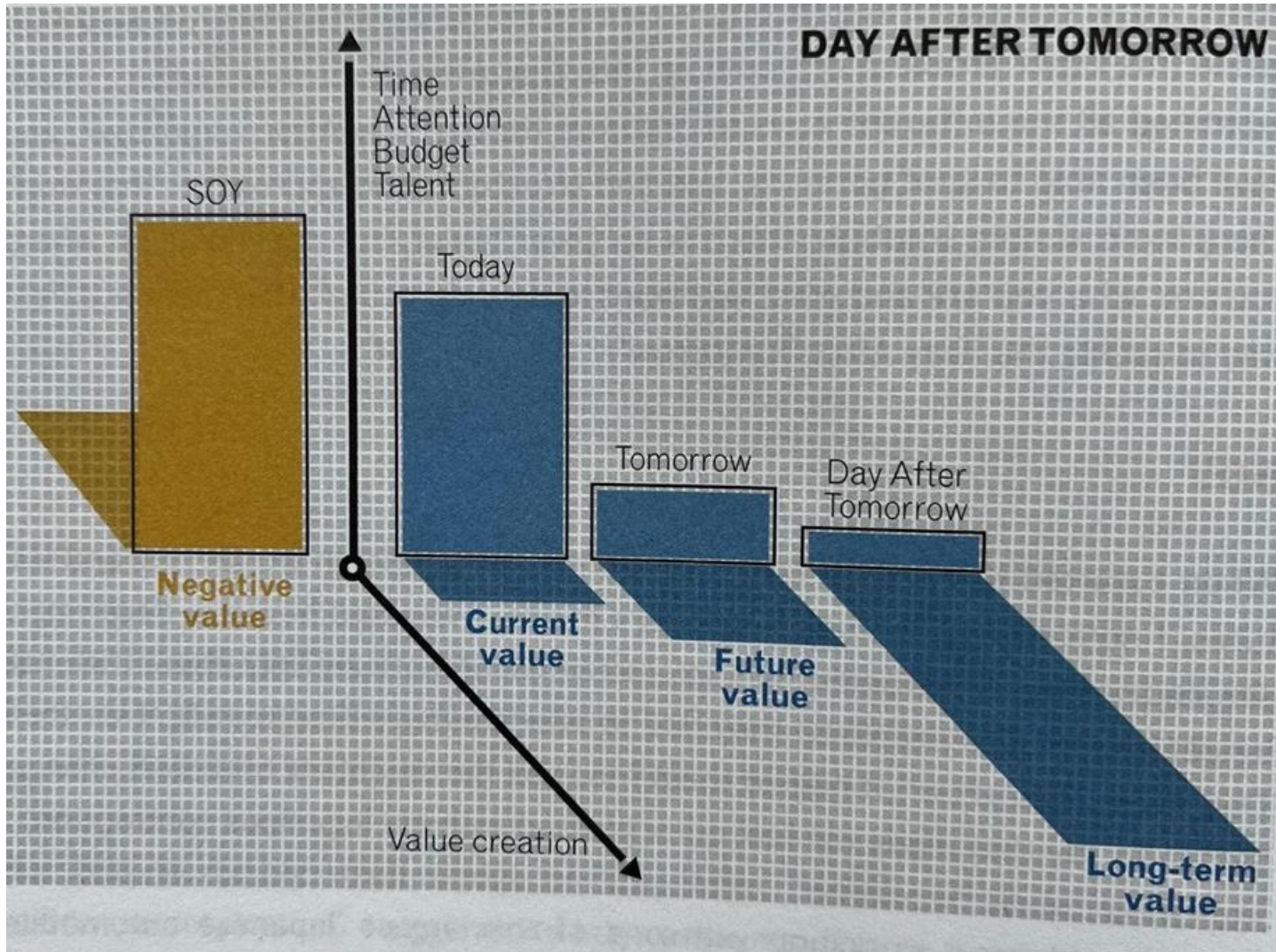
CONTROL TO CULTIVATING



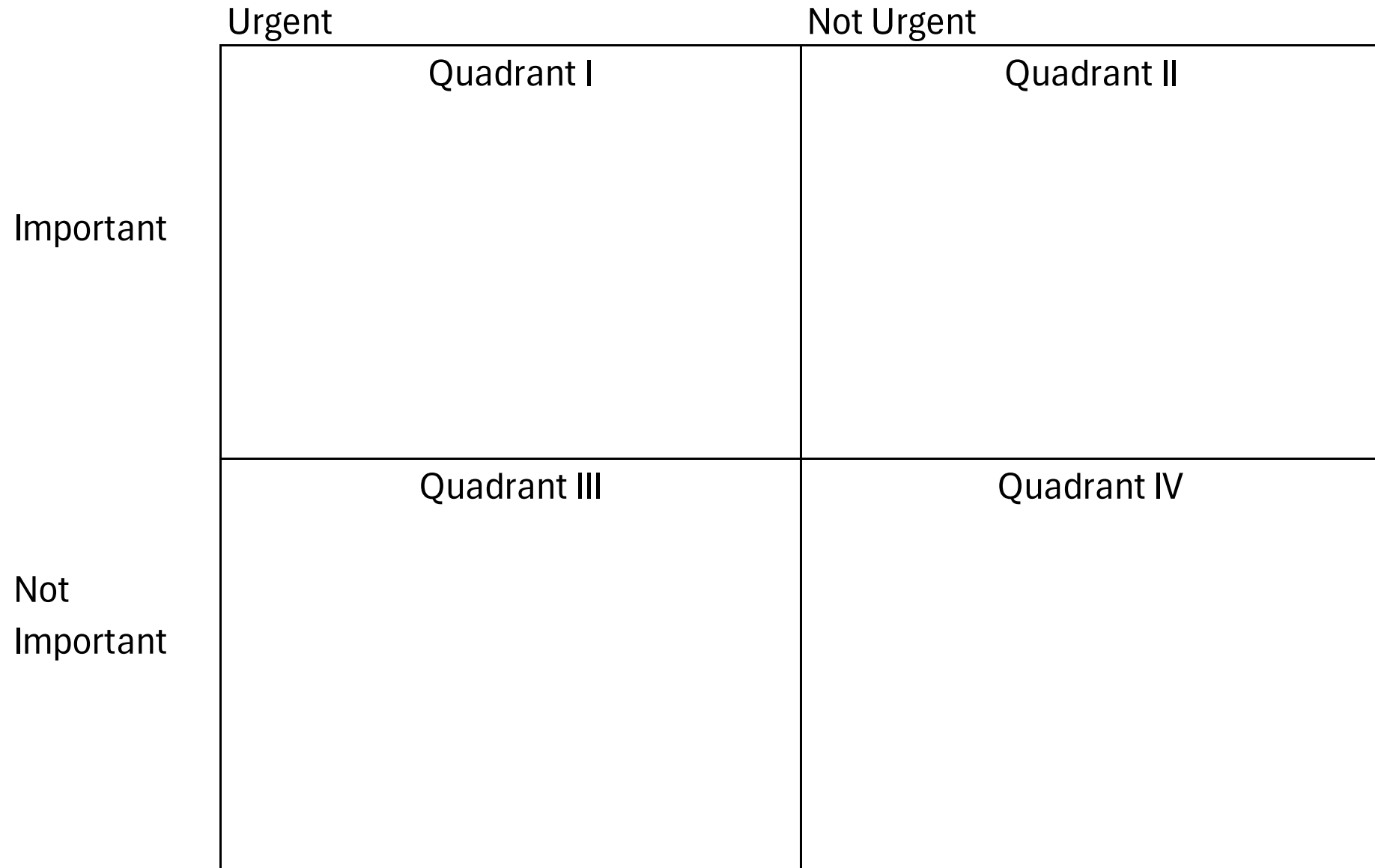
HOW DO WE GET THERE?



First Things First – Really ?



Governance Matrix © 2026 (Lenz-Plant)



Governance Matrix © 2026 (Lenz-Plant)

	Urgent	Not Urgent
Important	Quadrant I Governance in Crisis Scandals Control breakdowns Regulatory interventions Whistleblower cases Forensic investigations	Quadrant II Governance as Cultivation This is where The Gardener of Governance™ operates Strengthens risk intelligence Organizational learning Helps boards "see the garden"
Not Important	Quadrant III Governance Theatre Urgent requests that add little value Assurance activity driven by opinions rather than risk	Quadrant IV Governance Neglect Disengaged boards Cultural blind spots Ignored red flags Formal compliance with no substance



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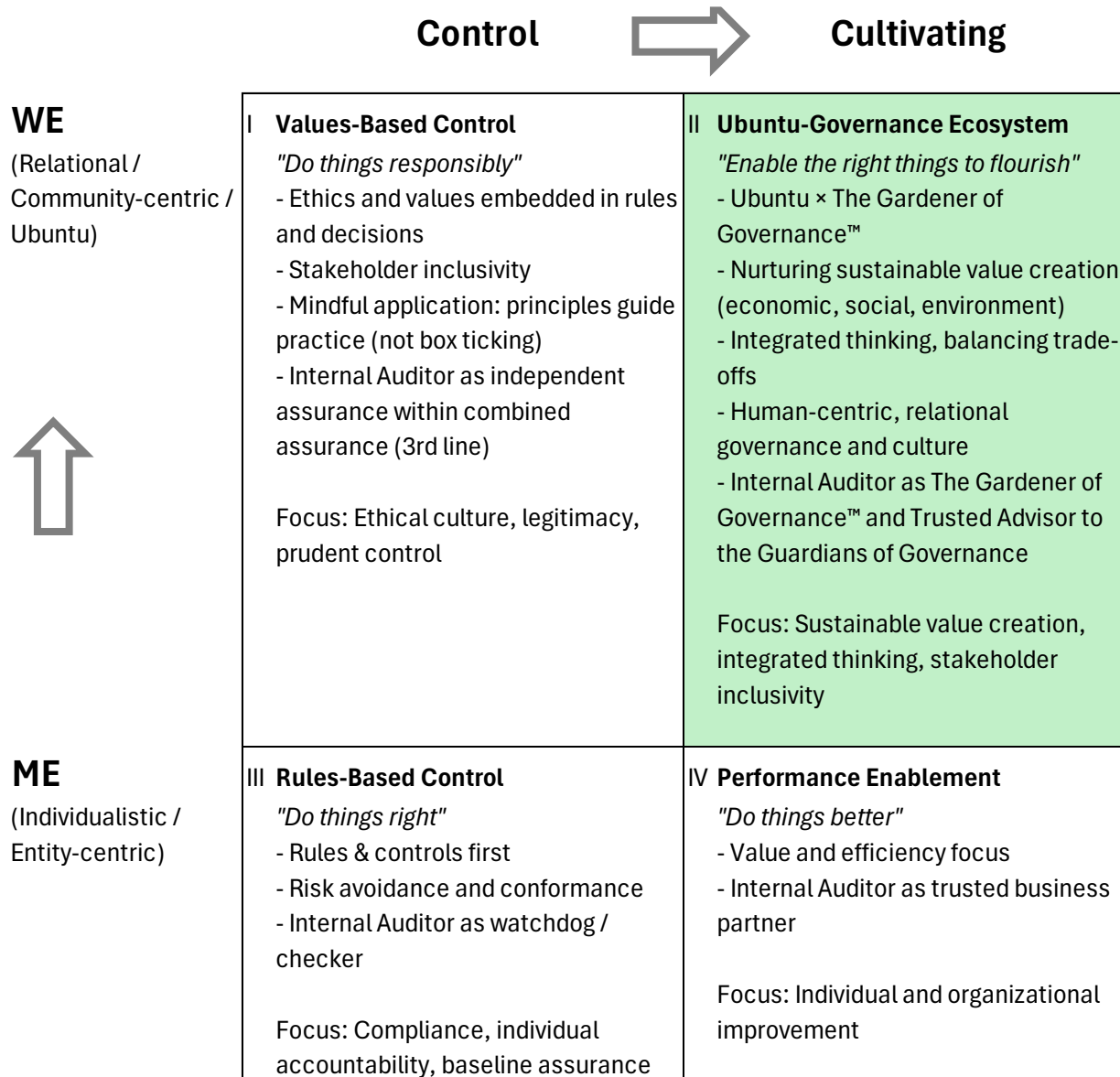
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Governance Outcome Model © 2026

© Lenz et al. 2026, May





No gardener. No garden.

Join the The Gardener of Governance™ LinkedIn
Group: <https://www.linkedin.com/groups/13186024>



Let's discuss.

Please connect



<https://www.linkedin.com/in/rainerlenz/>



AaA Audit and Advisory 🌱 (since 2026)

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Strengthening strategic oversight.
- ✓ **Mentoring for (Chief) Internal Auditors -**
Nurturing audit leadership.
- ✓ **Lecturing, Keynotes & Workshops -**
Inspiring practice and academia.

If this resonates, I'm open to a conversation.

