



## **2019 Transparency Report**

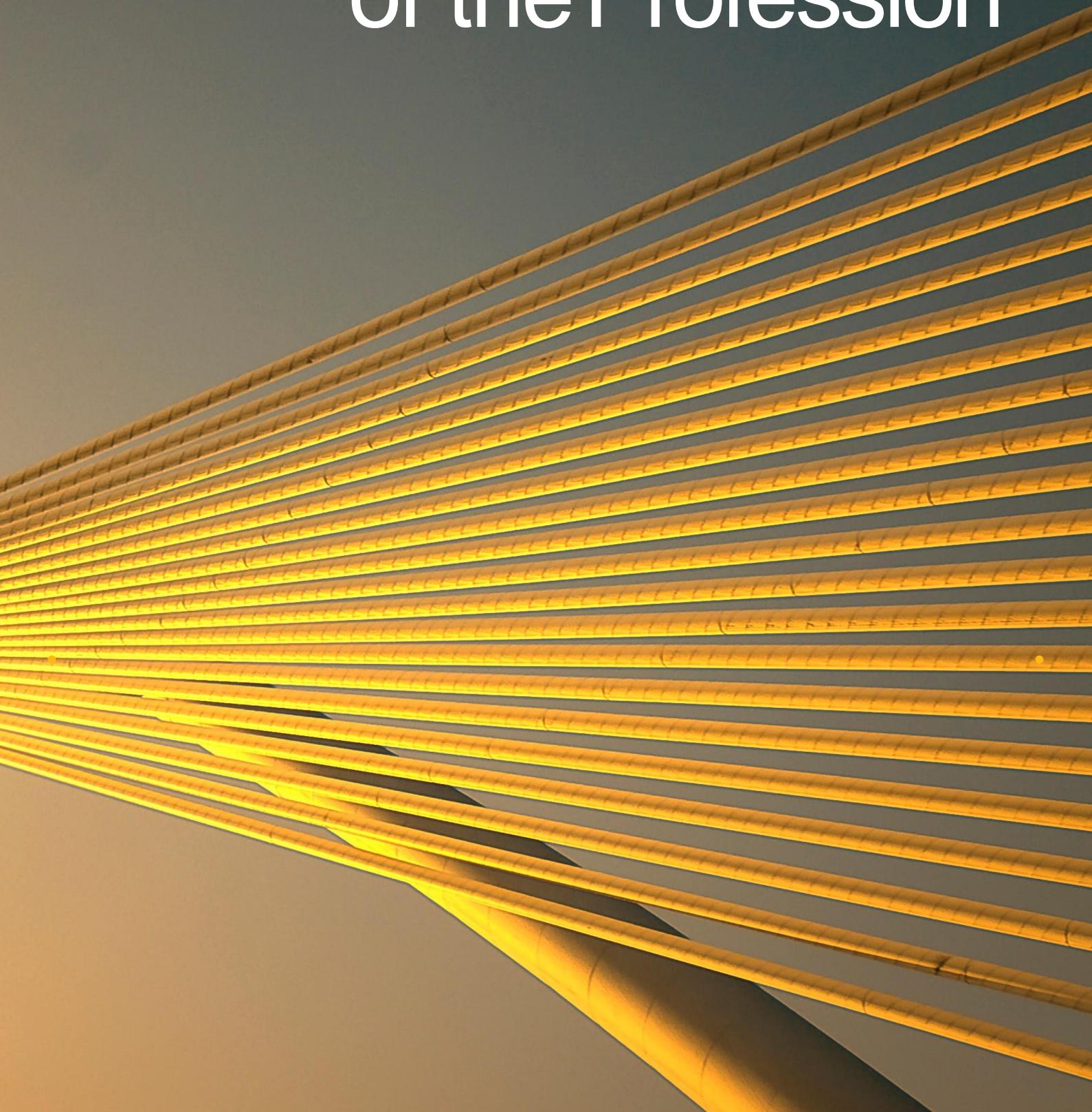
Raporti për Transparencën 2019

**Crowe AL**

# **Our Commitment to Quality**

# **Angazhimi Ynë për Cilësinë**

# The Changing Landscape of the Profession



# Table of contents

1. Message from the Managing Partner .....	1
2. Legal structure and ownership .....	3
3. Crowe Global network .....	4
4. Internal quality control system .....	8
5. External monitoring .....	10
6. Independence practices and rotation .....	11
7. Our people and their continuing professional education .....	12
8. Financial information .....	15
9. PIE audit clients .....	16
Annex: Member firms of the network with audit services .....	18
Contact us .....	20



## 1. Message from the Managing Partner

Since 2017, Crowe AL is an independent member of Crowe Global.

Leading Crowe AL, member of Crowe Global network, in times where the audit environment is changing rapidly is really a challenge. Significant changes in technology, new and improved standards on accounting and auditing and also the increasing role of the regulator's intervention, are some of the issues impacting todays audit landscape. This new environment brings also change in public perception on our profession and an increased scrutiny in audit by stakeholders. Adapting to this change is essential and we are working hard to achieve this as trusted professionals. We are committed to enhancing value through transformation, leadership and growth, for the benefit of our clients, our people and public interest in general.

This Transparency Report for 2019 is prepared and published in accordance with our firm's policies, and in full compliance with the requirements of the Albanian Law on auditing and accountancy profession (law 10091, modified).

This transparency report discloses information about our firm, including:

- legal form and the ownership structure
- the network, Crowe Global, where our firm is a member
- Management and governance structure of the firm
- The firm's internal quality control system, and its independence policies
- Information on the last external quality controls
- List of public interest entities FS audit for the period ending 31<sup>st</sup> December 2018 (conducted during 2019)
- Financial information relating to the financial condition of the firm and explanation on the basis of remunerating the firm's statutory auditors.
- Information on the continuing professional developments

**Nexhmije Çela**  
Managing Partner  
Crowe AL sh.p.k.



## 2. Legal form and ownership structure

### **Legal structure**

Crowe AL sh.p.k. is an accountancy professional firm organized in the form of a limited liability company that operates in the field of auditing and assurance, accounting, review, tax advice, business advisory, due diligences, risks and other consultancy services. It was established in Tirana, Albania in 2002 and approved by the Albanian Institute of Authorized Chartered Auditors (IEKA). The firm was registered with the Resolution of the IEKA Registration Commission No. 40 date 10.01.2003, as an audit firm, licensed to carry out statutory audits and other related services for various types of commercial business entities, including government and non-for profit organizations.

In the last decade, there have been changes in the name of the firm from nHEuroConsult shpk initially in Crowe Horwath AL shpk, and recently in Crowe AL shpk. Since 2017 we are officially part of the Crowe Global network, which ranks the 8th in the world, among international accounting and auditing networks.

Our company's registered address is: Str. Brigada 8, Building 8/1, 4<sup>th</sup> floor, Ap. 14, Tirana, Albania.

### **Ownership**

The information with regarding to the ownership structure of the Company, its management bodies and any other relevant aspects, which all are in full compliance with the commercial company law and the law on national center for business registration, could be found in the Public Register of Albanian companies publish by the National Business Center (QKB), where our firm was duly registered since 2002 and still is active.

As of 31 December 2019, the company was owned by Mrs. Nexhmije Cela (80% of shares) and Mr. Hysen Cela (20% of shares).

### 3. The network - Crowe Global

Crowe Global, where our firm is a full member, is for several years the eighth largest global accountancy network, with more than 200 firms located in major economic centers throughout the world. Crowe has operations in 130 countries across 264 offices, this vast global footprint allows Crowe to consistently deliver high-quality audits, both domestically and globally.

Crowe member firms are leaders in their market—known for providing impeccable service, exhibiting the highest quality standards of operation and delivery and are serving as valued corporate citizens in their business communities. Our 35,000 people create a network of business experts who all share a common commitment to delivering technical and client service excellence.

The Crowe network and its member firms rebranded and become Crowe Global and. Its member firms are now known as Crowe. Rebranding is more than simply a name change, it signifies a commitment from each of the member firms for greater collaboration. Crowe Global consistently review the way the network operates and look for opportunities to improve our processes. We believe bringing our member firms closer together under a single brand name reinforces our commitment to an integrated client approach and consistent service delivery.

Each member firm is recognized as a market leader in their home country and committed to impeccable quality and standards and is a separate and independent legal entity. Each member is locally owned, operated and managed and is responsible for its own actions. No single member is responsible for the services or actions of another. Although many members operate under the Crowe name, there is no common ownership amongst the members.

#### **Network structure**

Crowe Global is an international network of independently owned and managed accounting and advisory firms that are licensed to use the “Crowe” brand in connection with the provision of accounting, auditing, tax, advisory and other professional services to their clients.

Each member firm is recognized as a market leader in their home country and committed to impeccable quality and standards and is a separate and independent legal entity. Each member is locally owned, operated and managed and is responsible for its own actions. No single member is responsible for the services or actions of another. Although many members operate under the Crowe name, there is no common ownership amongst the members.

Crowe Global is commercially organized under the laws of Switzerland as a Verein (Association) and is a non-practicing entity, and does not provide professional services in its own right. Crowe Global is wholly owned by its member firms. Crowe Global operates through a wholly owned subsidiary incorporated under the laws of the State of New York in the United States of America where it is headquartered.

Crowe Global is considered a “network” as defined under the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA) and by virtue of its membership of the Forum of Firms.

Crowe Global also licenses Horwath HTL to member firms offering consultancy services in the hotel, tourism and leisure industries.

#### **Leadership, governance and management**

The Board of Directors (“Board”) is responsible for the governance of Crowe Global.

The Board is charged with overseeing the activities of the network, including setting strategy and policy. The Board is made up of individuals representing member firms in Crowe Global, as well as the Chief Executive Officer.

The Management Committee operates according to the responsibilities and authority that is delegated to it by the Board and oversees the daily management of the network’s operations. It consists of the Chief Executive Officer, Chief Operating Officer, the network’s regional executives, the network’s International

The International Accounting & Audit Committee, the International Tax Committee and the GCA (Global

Corporate Advisors) Committee support the delivery of professional services by member firms of Crowe Global.

The membership of the Committees comprise senior practice leaders who collaborate to develop and share practice resources, lead seminars and other information sharing activities, and manage practice development initiatives.

The International Accounting & Audit Committee and the International Tax Committee oversee quality assurance programs that uphold standards and promote best practices in their disciplines. The International Accounting & Audit Committee has a pivotal role in maintaining audit quality with responsibility for setting audit methodology and other audit-related policies across the network.

### **What makes Crowe the choice as your professional steward?**

Our highly integrated network of independent accounting and advisory services firms use common and consistent standards and methodologies worldwide. Our firms are committed to:

#### *Relationships*

What makes us distinct is the quality of our relationships with our clients, the way we understand and are committed to them.

- Partner attention and responsiveness; building client relationships
- Understanding client business and needs
- Flexibility in our approach to meet client needs; collaborating to resolve issues

#### *Technical Expertise*

Clients understand we are savvy, professional and maintain cutting-edge technical competency.

- Proven capabilities and integrity in our core competencies
- Professional quality standards and ethics

#### *Integrated Global Network*

Our local presence and global integration provide both the customized approach and consistency in service delivery.

- International coverage
- Right firm, right place
- Common culture and values; strong relationships among member firms

#### *Consistent Quality*

Our member firms desire to create a reputation for consistent worldwide quality standards.

- Seamlessly integrated processes, methodologies and tools
- Global quality standards Impeccable Service

#### *Impeccable Service*

Meeting or exceeding client expectations; on time; on budget.

# Technical Quality

## Strategic Purpose & Vision

One of our strategic initiatives is to enable an environment focused on excellence and leadership. We set high standards of member firms requiring them to commit to the utmost quality standards. To achieve that quality member firms invest significantly in their people. Members are dedicated to facilitating leadership development within their firms, identifying future leaders and providing them with the necessary experience, skills and opportunities to succeed.

Our member firms work hard to streamline, modernize and provide easy access to training for all their people so they are fully equipped to reach the high standard of quality required. This includes participation in seminars organized by Crowe Global, where experiences and best practice can be shared. Crowe Global's new Audit Centre provides additional assurance to members, as its approach helps firms to deliver integrated quality and innovative audit solutions.

## A Member of the Forum of Firms

Crowe Global is a full member of the Forum of Firms. The Forum of Firms is an association of networks of international accounting firms that perform transnational audits. The objective of the Forum is to promote consistent and high quality standards of financial reporting and auditing practices worldwide. As a member, Crowe Global is required to implement and monitor quality control standards that the Forum has prepared. We prepare an annual declaration that our members adhere to the Forum's standards.

The Transnational Auditors Committee of the International Federation of Accountants governs the Forum of Firms. The International Accounting & Audit Director of Crowe Global is an elected member of the Committee and is the Chair of the Forum's Agenda Committee.

## Ethical Standards

Member firms of Crowe Global should have policies and methodologies that allow them to perform audit services in conformity with applicable ethical standards. Member firms have policies and methodologies for the conduct of cross-border audit engagements that conform to the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants ("the Code"), as well as applicable national codes of ethics.

Individual Crowe Global member firms should be independent of the audit clients of other member firms.

Crowe Global provides support to member firms in complying with the international Code's independence provisions and minimizing the risk of a conflict of interest arising.

## Crowe Global Audit Centre

The new Crowe Global Audit Centre comprises forward thinking innovative audit applications and an adaptable audit methodology that complies with the International Standards on Auditing issued by the International Audit & Assurance Standards Board. Audit is a global service, with global standards, and requires global collaboration between regulators and application developers who are delivering global solutions.

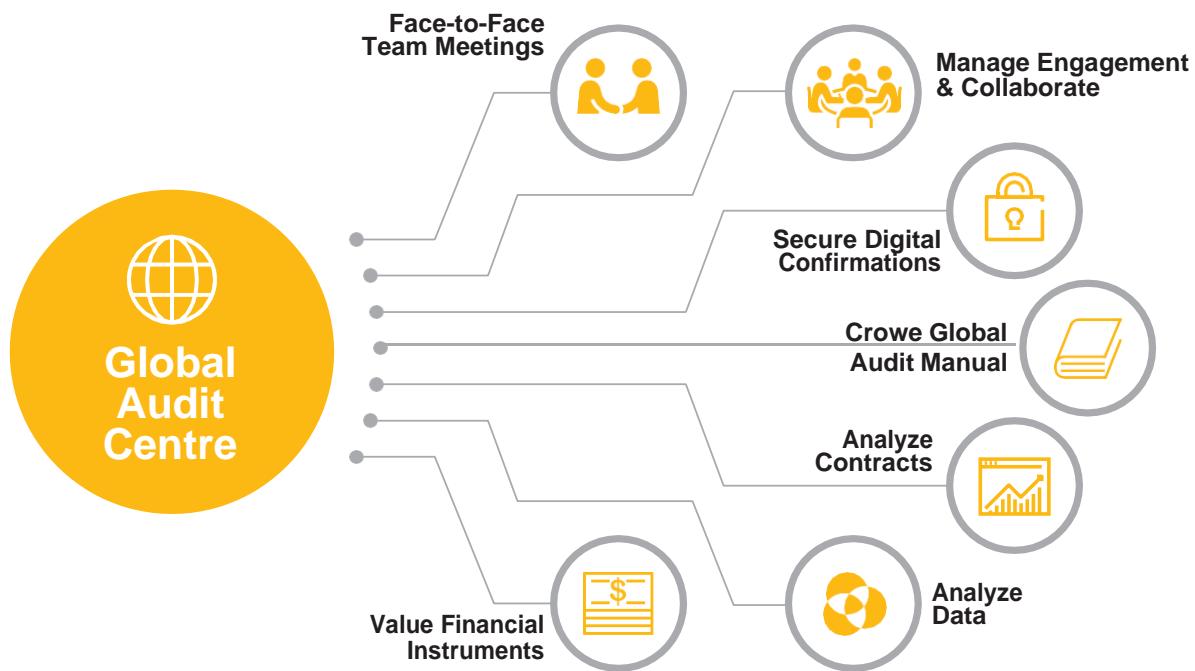
The Audit Centre is Crowe Global's contribution to delivering a consistent quality cross-border audit that provides the client with confidence and valuable feedback.

Technology is critical to the Audit Centre. As an international network, Crowe Global is positioned to identify innovative developers of audit applications and adapt these to work with the Crowe Global audit methodology. The Audit Centre includes secure Cloud collaboration resources, data applications

and innovative testing applications that together facilitate effective working between member firms and clients and deliver robust audit evidence.

The member firms of Crowe Global are committed to the continuous development of the Crowe Global Audit Centre to incorporate changing technologies and standards, meaning that clients and their stakeholders can be confident with the quality of the assurance that they receive.

**The Crowe Global Audit Centre comprises resources and applications and can be represented as follows:**



## Audit Practice Review

Rigorous review procedures are required to ensure that practice and quality standards are adhered to. Crowe Global has an established Quality Assurance Review ("QAR") process led by the International Accounting & Audit Director. All member firms receive periodic reviews of their audit practice. Firms applying to join Crowe Global receive a New Member Review. The International Accounting & Audit Director selects reviewers from

partners of member firms and the network's accounting and audit staff. Reviews are performed using an approach that reflects global best practice.

## 4. Internal quality control system

Our company has designed its own regulation for the Quality Control System which contains the principles and procedures that have been determined and applied by our audit staff for the performance of the audit work undertaken and are analyzed as follows:

### *(a) Application of ethical code*

- Integrity
- Independence and objectivity
- Professional adequacy and consciousness
- Confidentiality
- Application of standards
- Continuous supervision and updating of the quality control policies and procedures
- Development of a system of internal values
- Adequate documentation of all the elements of the company's internal control system

### *(b) Clients acceptance and retention*

Before accepting any new audit engagement or deciding for the retention of an existing engagement the following procedures are applied:

#### Examining of the credibility of the audited entity and more specifically:

- The reputation and identity of the members of its management
- The nature of its activities
- The non-existence of independence issues
- Any other related information e.g. unfavorable bank data, violations that were made known, legal arguments etc.

#### Ensuring that there is in place the required organization and manpower for the execution of the assigned work and more specifically:

- The existence of adequate professionals with the required specialization
- The possibility of completing the audit within the time limits
- The necessity of using third parties with specialized skills.

### *(c) Performance of audit work*

The company's Management ensures that the regular audits are carried out in accordance with the International Standards on Auditing and the rules of professional ethics in force.

The procedures followed are:

- Assigning every audit undertaken to an audit team with appropriate experience and specialization.
- Advising the participating staff of the nature and scope of the engagement.
- Guiding and supervising by experienced colleagues.
- Supervising procedures of the work under execution.
- Documenting the supervision.
- Updating the procedures and standards applied.

*(d) Administration of human resources*

Our company applies rules and procedures which provide reasonable assurance that it has capable professionals with professional adequacy and commitment to apply the ethical and independence rules.

The company's rules and procedures cover issues related to the staff that it employs such as:

- Recruitment
- Progress assessment
- Professional development – Promotions
- Staff remuneration
- Programming the required staff number
- Professional training and experience.

## 5. External monitoring

### **Crowe Global Quality Assurance Review**

The monitoring for quality has been undertaken in 2017 by the network, before our firm was become member of Crowe Global network.

### **The Institute of the Authorized Chartered Accountants of Albania (IEKA) Quality Assurance Review**

Our firm is subject to external review by The Institute of the Authorized Chartered Accountants of Albania (IEKA). The firm was last subject to external review in 2014, and the conclusions were that the Company is in compliance with all material aspects of the quality requirements for the auditing services rendered in the application of the procedures as defined by the professional standards on Auditing for the quality of the auditing services rendered.

### **Other**

In addition, Crowe AL, after the review conducted by the World Bank reviewers in 2014 has been shortlisted by the World Bank within the audit firms eligible to carry out audit of World Bank financed projects and grants.

## 6. Independence partner rotation practices

Our firm practices are designed in that way so that our professionals comply with the independence practices concerning specific audit engagements, in accordance with the independence standards of the International Ethics Standards Board of Accountants of the International Federation of Accountants (IESBA) and of the Ethical Code of the Institute of the Certified Chartered Accountants (IEKA) of Albania.

All partners and staff when involved in an audit team and starting individual work under an engagement of a specific client, shall complete a declaration stating whether he/she has knowledge of any circumstances that could compromise the required independence with regard to this client.

Rotation practices are in full compliance with the requirements prescribed in the audit law and firms internal regulations. Our firm has two partners so there is easy to be full compliance with the partner rotation requirements (i.e. change in partners, every 7 years or even before)

## 7. Our people and continuing professional development

Our staff possesses very good professional knowledge in the field of accounting standards/financial reporting (national and international standards), international auditing standards (ISAs) and other assurance and related services, and fully respect the ethical requirements provided by in the IEKA Code of Ethics and the IFAC IESBA Code of Ethics. The firm has a nearly two decade of experience in the market and has its own professionals in the field of auditing, accounting, tax and taxation, company valuation, management, etc.

Professional development occurs through coaching and experiences our professionals receive on the job. Coaching helps to transform knowledge and experience into practice. Experienced professionals are expected to coach and develop less experienced personnel to create a continual learning environment. In addition to the above, all registered auditors in Crowe AL maintain their qualification through continuous education and training courses, organized internally, by IEKA, by Crowe Global and other national and international organizations.

### **Managing Partner – Nexhmije Cela, CPA, firm`s administrator**

Mrs. Nexhmije Çela, is a Certified Public Accountant (statutory auditor) (CPA), member of the Albanian Institute of Statutory Auditors (IEKA). She is Audit and Assurance and Business Advisory Partner of Crowe AL shpk. Registered for the first time in 2000, Mrs. Nexhmije Çela is the main firm's partner and the firm administrator, in charge with statutory audit and assurance and client's business advice and with the overall administration of the firm activities..

Afa as she deals also with the firm professional developments, she is well connected with the latest developments communicated by the Crowe Global network. With more than 30 years' experience in accounting and auditing, she undertakes the daily logistical and management issues, ensuring that all aspects of professional services are carried out in accordance either with International or National Financial Reporting Standards (IFRSs or NASs); International Auditing Standards and other applicable laws and regulations and especially, in compliance with ethical principles requirements

Also she is in charge with new staff training ad recruiting, including technical training program for firm's staff.

### **Managing Partner – Prof. Dr. Hysen Cela, CA, CPA**

Prof. Dr. Hysen Çela, is a Certified Public Accountant (CPA), member of the Albanian Institute of Statutory Auditors. Usually he takes care for relations with the firm's clients. He has held the position of Managing Partner of our firm until July 2019. Now, he is engaged in Crowe with Tax and Business Advisory services.

Prof. Dr. Hysen Çela, has held the position as President of the Albanian Institute of Statutory Auditors (IEKA) from 2012-2019, being involved also for a long period as CEO of IEKA.

Prof. Dr. Hysen Çela is also lecturer at the stated owned University of Tirana (Faculty of Economics), and in some other private owned universities.

Prof. Dr. Hysen Çela has served as deputy president of FCM (The Federation of Mediterranean Certified Accountants / Fédération des Experts Comptables Méditerranéens) and as a member of the executive committee of FCM.

He is member of CAG (Consultant Advisory Group) of the IESBA (International Board on ethical professional Standards), headquartered in New York, USA

Prof. Dr. Hysen Çela is author and coauthor of textbooks and other scientific article (published locally and internationally).

Firm engages **3 full time staff**, which possess knowledge, skills and experience relevant with audit,

advisory, accounting and taxes, so as they are able to be involved in various positions, such as assurance and business advisory senior, in charge with accounting and taxes well as client service managers. They continue their continuing professional developments in the firms and in other training activities organizes outside the firm.

In addition, there are three candidates (trainee) following their practice toward being prepared to enter in professional exams to obtain title certified public accountant.

Due to the fact that the firm is small, the firm's staff is exchanged in different roles and positions and frequently involved, with maximum care on ethics and independence, on a variety of services, such as accounting and tax services, statutory audits, assurance and preparing clients business plans, mergers and acquisitions, business advice, etc.

They are working with a variety of clients both for profit and non for-profit entities.

## 8. Financial Information

Crowe AL is one of the most acknowledged Albanian companies in the field of audit and financial services, dedicated to providing outstanding professional services to a number large and diverse clients who include corporations, financial institutions, governments and individuals. We are focused on unleashing the potential for customer growth, through the provision of a wide range audit services, tax and consulting.

The revenues of Crowe AL shpk for the year 2019 are composed as follows:

<b>Service</b>	<b>For the year ended on 31 December 2019</b> (revenue is given in “000 lekë”)
<i>Statutory Audit</i>	19,125
<i>Other assurance services</i>	1,469
<i>Tax consultancies and other services</i>	7,137
<b>Total</b>	<b>27,731</b>

### **Partner's renumeration basis**

The Partners' renumeration is based on their annual wage. Additionally, they might receive end of year performance bonuses and dividends according to their participation in the share capital of the company.

## 9. PIE audit clients

During the year 2019 the Company carried out audits of the following public-interest entities:

1. Ansig sh.a. (*Insurance and reinsurance company*)
2. Agrokredit sh.a. (*Financial companies other than banks*)



# Member Firms of the network with Audit Services

Country	Firm	Country	Firm
Afghanistan	Crowe Afghanistan		Avvens
Albania	Crowe AL SHPK		Becouze
Algeria	Cabinet D'Audit Hamza & Associes		Cifralex
Andorra	Crowe Alfa Capital		Cogefis Associes
Angola	HTW Auditores e Consultores LD		Dauge Fideliance
Argentina	Canepa, Kopec y Asociados Argentina		Dupouy et Associes
Australia	Crowe Horwath Australasia Pty. Ltd.		Ficorec
Austria	Crowe SOT		Fideliance
Azerbaijan	Crowe Baltic Caspian Audit LLC		Fiduciaire des Mascareignes
	ABAK-Az Crowe Ltd.		Fiduroc
Barbados	Crowe BDS SRL		Gineste & Associes
Bahamas	Crowe Bahamas		Groupe Rocard
Bahrain	Crowe BH		HAF Audit et Conseil
Belgium	Callens, Pirenne & Co.		RSA
Brazil	Crowe Consult Consultoria Empresarial		Sogec
	Crowe Macro Auditoria e Consultoria Ltda.		Crowe Horwath GE LLC
Bulgaria	Crowe Bulgaria Audit EOOD		Dr. Kleeberg and Partners GmbH
Cameroon	Okalla Ahanda & Associes		Intertax Treuhand GmbH
	Crowe Soberman LLP		Steuerberatungsgesellschaft
Canada	Crowe BGK LLP		Möhrle Happ Luther
	Crowe Mackay LLP		Wirtschaftsprüfungsgesellschaft mbH
Cayman Islands	Crowe Horwath Cayman Limited		RWT Crowe GmbH
Chile	Crowe Auditores Consultores Ltda.		Wirtschaftsprüfungsgesellschaft
China	Ruihua CPAs		Steuerberatungsgesellschaft
Colombia	Crowe CO S.A.S		Veritas Associates
Costa Rica	Crowe Horwath CR, S.A.		Crowe SOL
Cote d'Ivoire	Uniconsell		Vertice Financiero S.A.
Croatia	Crowe Horwath Revizija d.o.o.		Crowe (HK) CPA Ltd.
Curacao	ACC & Partners BV		Horwath Central America
Cyprus	Crowe Cyprus Limited		Crowe FST Consulting Kft
Czech Republic	Crowe Advartis		India
Denmark	Crowe Statsautoriseret Revisionsinteressentskab		V.P. Thacker & Co.
Dominican Republic	Sotero, Peralta & Asociados		Indonesia
Ecuador	Crowe Ecuador		Kosasih Nurdyaman Mulyadi Tjahjo & Rekan
Egypt	Crowe Dr. A.M. Hegazy & Co		Crowe Ireland
El Salvador	Integrity Auditing Group, Ltda. de C.V.		Crowe Isle of Man LLC
Estonia	CDNW Group Ltd.		Israel
Finland	DHS Oy Audit Partners		Ovadia Pick Kriheli And Co.
			Italy
			Crowe Horwath AS
			Jamaica
			Crowe Dawgen Caribbean
			Japan
			Crowe Toyo & Co.
			Al-Tillawi & Al-Khateeb Company - Certified Auditors
			Ibrahim Yaseen & Partners Co.
			Professional Auditors
			Crowe Erastus & Co.

Country	Firm	Country	Firm
Kazakhstan	Crowe Kazakhstan	South Korea	Hanual LLC
Kuwait	Horwath Al-Muhanna & Co.	Spain	Horwath Auditores España, S.L.
Latvia	Crowe DNW SIA	Sri Lanka	Crowe Auditores España S.L.P
Lebanon	Crowe LV Professional Services	Suriname	Gajma & Co
Lithuania	Crowe LT UAB		Crowe Burgos Accountants N.V.
Luxembourg	C-CLERC SA		Sydrevisioner Vast AB
Malawi	Crowe J&W		Kindberg Revision AB
Maldives	Crowe Horwath Maldives LLP		Sydrevisioner Aktiebolag
Mali	Inter Africaine d'Audit et d'Expertise		Crowe Osborne AB
Malaysia	Crowe Malaysia	Sweden	Crowe Västerås AB
Malta	Horwath Malta		Nyström & Partners Revision KB
Mauritius	Crowe Horwath ATA		Crowe Tonneriks Revision AB
Mexico	Gossler S.C.		Tonneriks Horwath Revision Skane AB
Morocco	Horwath Maroc Audit		Crowe Berney SA
Nepal	BK Agrawal & Co	Switzerland	Curator & Horwath
Netherlands	Crowe Foederer BV		Alfa Treuhand- und Revisions AG
New Zealand	Crowe Horwath Australasia	Taiwan	Crowe Horwath (TW) CPA
Nigeria	Horwath DaFinone	Tajikistan	Crowe ACG
Norway	Vidi Revision	Tanzania	Crowe Tanzania
Oman	Crowe Mak Ghazali LLC	Thailand	Crowe ANS
Pakistan	Horwath Hussain Chaudhury & Co	Tunisia	Crowe Horwath ACF
Panama	Moreno & Moreno		Crowe Horwath Olgu Bagimsiz
Paraguay	J.C.Descalzo y Asociados		Denetim ve YMM A.S.
Peru	Roncal, D'Angelo y Asociados S. Civil de R.L.	Turkey	Crowe HSY AB
Philippines	Ramon Garcia & Co. CPAs		Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
Poland	Crowe Advaris Accounting s.r.o.	UAE	Crowe MAK
Portugal	Horwath & Associados, SROC, Lda.	Uganda	Crowe AIA
Puerto Rico	Crowe PR PSC	Ukraine	Crowe Horwath AC Ukraine
Qatar	Crowe Horwath Qatar	United Kingdom	Crowe UK LLP
Romania	Boscolo & Partners Consulting		Crowe LLP
Russia	Crowe Expertiza LLC	United States	TRUSTA
	Crowe Russaudit LLC	Uruguay	Stavros Moyal Y Asociados
Saudi Arabia	Al-Azem & Al-Sudairy Certified Public Accountants	Venezuela	SC Marquez Perdomo & Asociados
Senegal	Max Consulting Group	Vietnam	Crowe Vietnam Co., Ltd.
Serbia	Crowe RS d.o.o	Yemen	Crowe AHFAD
Singapore	Crowe Horwath First Trust LLP	Zimbabwe	Crowe Chartered Accountants
Slovakia	Crowe Advaris		
	Crowe JHB		
South Africa	Crowe HZK		



## Start The Conversation:

**Crowe AL sh.p.k.**

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