



# 2020 Transparency Report



*“The results that we achieve together are a testament to our exceptional people and their commitment to each other, their clients and their communities.”*

~ David Mellor  
Chief Executive Officer  
Crowe Global



Our purpose at Crowe is to be recognized as trusted professionals who care. Never has such a statement had so much resonance than during the uncertain times posed by the Covid-19 pandemic. We are dedicated to enhancing value of our stakeholders: our clients, our people and the communities in which we live and work.

All three have been brought more closely together over recent months through changed working practices and a desire for personal, business and community well-being. I am proud of the adaptability, collaboration, and resilience shown by our people and member firms.

We believe value is enhanced through transformation, leadership and growth. Making smart decisions that have lasting value underpin this view. You will see in this report our commitment to the highest levels of quality in leadership as well as embracing agility, innovation and transformation.

Living our brand values is important to us at Crowe. The results that we achieve together are a testament to our exceptional people and their commitment to each other, their clients and their communities. Whether you wish to understand our philosophy regarding audit quality, or want to hear more about Crowe generally, there is something for you within the pages of this report. We hope it gives you a sense of what it is to be part of Crowe - where to care, to share, to invest and to grow are core values. We encourage you to continue the conversation with our people and our member firms.



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**David Mellor**  
Chief Executive Officer  
Crowe Global



Audit quality is fundamental to the leadership of an international network focused on the delivery of excellent services involving collaboration across borders. Quality dominates the agenda of our stakeholders and standard setters, and we are looking towards significant changes to standards as well as regulator action to reform the audit market in some countries.

Crowe Global is committed to delivering excellence. We are engaged with the agenda to set new standards through our membership of the Forum of Firms and direct contact with international standards setters. Our member firms engage directly with quality initiatives in their own countries. New quality management standards are expected to be approved later in 2020 by the International Audit and Assurance Standards Board. These standards are a significant development, intended to raise confidence in audit quality. Our firms will be setting quality objectives linked to appropriate risks and responses. Crowe Global is supporting its members as they anticipate the implementation of these standards through raising awareness and developing implementation resources. Quality management presents opportunities for achieving ever greater consistency across the network.

Embracing innovation and technology applications is essential to delivering quality and effectively working across borders. Cloud and data solutions are transforming the way we work, enabling auditors to interrogate more data and making the sharing of information more efficient. During the challenges that many of our members have experienced as a result of Covid-19, our technology solutions have enabled the quality delivery of audit services to continue.

The audit environment is changing, and despite current uncertainties, we are confident that new standards and digital transformation have positive benefits for audit quality and the delivery of consistent cross-border services.



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**David Chitty**  
International Accounting & Audit Director  
Crowe Global



# Crowe Global Audit Centre

The consistent delivery of global services is essential for an international network. Crowe Global's solution to the consistent delivery of audit services is the Crowe Global Audit Centre.



The Crowe Global Audit Centre comprises audit applications used by our member firms to deliver quality audits that comply with international standards as well as national requirements. Innovation is central to the development of the Centre.

Members have access to a growing set of cloud based applications that facilitate consistent efficient quality work. Members are supported in using these applications through seminars that share best practice experience and guidance materials.

# Stability & Strength

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.

Crowe Global is commercially organized under the laws of Switzerland as a Verein (Association) and is a non-practising 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, Global Marketing Director, the network’s International Accounting & Audit and International Tax Directors.

**Co-Chairmen of the Board**  
Elected by the Member Firms

**Chuck Allen**  
United States

**Jiantao Yang**  
China

**Board of Directors**  
Representing Member Firms  
Effective from 1 January 2020

**Nigel Bostock**  
United Kingdom

**Reno Budic**  
Croatia

**Stefan Ferris**  
Canada

**Hector Garcia Martinez**  
Mexico

**Matthias Linnenkugel**  
Germany

**David Mellor**  
Chief Executive Officer

**Wai Ling Mok**  
Malaysia

**Spiro Paule**  
Australia

**Jim Powers**  
United States

**Kuang Hui Tan**  
Singapore

**Vijay Thacker**  
India

**Chief Executive Officer**  
Appointed by Board of Directors

**David Mellor**  
Chief Executive Officer

**Management Committee**  
Appointed by Chief Executive Officer  
Effective from 1 July 2020

**Kamel Abouchacra**  
Regional Executive  
Europe, Middle East & Africa

**David Chitty**  
International Accounting  
& Audit Director

**Juan Carlos Lara**  
Regional Executive  
Americas

**Lynda Dupont-Blacksaw**  
Global Marketing Director

**Yuen Lok Mok**  
Regional Executive  
Asia Pacific

**Claudia Ortiz**  
International Tax  
Director

**Veronica Vicente**  
Chief Operating Officer

# Delivering Excellence Through Leadership and Quality

Core to the strategy of Crowe Global is delivering excellence. Quality is a constant focus and Crowe Global is committed to the consistent application of international standards to deliver the quality expected of a leading network. Our membership of the Forum of Firms is an important expression of our support for international standards and their development.

Our leadership efforts to promote excellence and quality include supporting members with their application of state-of-the-art audit applications, bringing members together in a seminar programme that facilitates the sharing of experience and delivering a comprehensive global review programme.

## Global Seminars

In 2019, Crowe Global delivered seminars around the world from Delhi to Zagreb and from Medellin to Rome. Central to the agendas were the application of new international standards and developments in audit technology. We were delighted to be joined by many external speakers, including representatives of standard setters and professional bodies.

## Global Review Programme

Crowe Global's member firms participate in a programme of periodic reviews of their audit practices. Reviews are an opportunity to share experience about audit quality, the application of standards and anticipate how new standards will be applied. Individual firms receive comprehensive feedback and overall trends and themes from reviews are shared at our seminars.

## Forum of Firms

The Forum of Firms is an association of international audit networks 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 expected to demonstrate its commitment to adhere to and promote the consistent application of high-quality audit practices.



# Leading in Africa

Africa is a fast-developing continent where Crowe Global has substantial coverage, able to provide services in most countries and an engaged, enthusiastic membership embracing innovation. Audit quality is paramount, evidenced by the oversight body in South Africa being at the forefront in setting Audit Quality Indicators. There are globally supported initiatives in several countries to develop external oversight and professional education.

In Kenya, our Africa Audit Leader, Cephias Osoro heads a practice that has embraced data analytics. The team in Kenya works with colleagues in Uganda and Tanzania to lead an initiative to adopt data applications across Sub-Saharan Africa. Cephias reports, “Regulatory and market expectations have made data analytics the talk of the day. Our investment has resulted in deeper insights that has helped our planning and risk assessment, enhancements in our quality, and increased value to our clients”.

Meanwhile, in South Africa, Mark Watson, the Managing Partner of Crowe JHB has learnt lessons from the Covid-19 lockdown that will change the firm forever. Mark says, “In a matter of days, the business of the firm was switched to working remote. Our audit technology has worked well, productivity has been good, and deadlines have been met. An independent staff survey showed that our team at Crowe JHB has adapted extremely well to the new way of working. We shall continue with flexible working, and supporting a better work/life balance, as this is good for our team wellbeing, for our productivity and for our quality”.



**Cephias Osoro**  
Partner, Kenya



**Mark Watson**  
Managing Partner  
South Africa

# Collaborating Across Borders

In a global network, collaboration across borders to deliver quality professional services is a core purpose. Effective collaboration leads to integrated and consistent service delivery.

*Collectively our solutions support our engagement leaders in meeting their objectives and are beneficial for quality and efficiency.*

~ David Chitty  
International Accounting & Audit Director  
Crowe Global

Crowe Global is promoting innovative technological solutions to facilitate cross-border collaboration. Cloud technology is revolutionising the sharing of information between our firms and our clients. In anticipation of enhancements to standards on group audits, we are developing new resources for group audits. Collectively our solutions support our engagement leaders in meeting their objectives and are beneficial for quality and efficiency.

The sharing of expertise and experience supports collaboration. Leaders of industry sectors and professional disciplines are engaged in seminars, webinars and other sharing activities to exchange knowledge. Professionals engaged in emerging practice areas such as Non-Financial Reporting, Conflict Mineral Reporting, and Sustainability Reporting actively collaborate with fellow member firms to share knowledge and support service delivery.

The foundation to effective collaboration is a consistent ethical environment. Crowe Global is committed to the application of the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA). Core principles of integrity, objectivity, competence, confidentiality and behaviour are integral to the delivery of professional services and especially in an international environment.



# Argentina ~ Sixty Years of Engagement

In 1960, the founding firm of Crowe Global decided to sign agreements with highly regarded South American accounting firms as it needed affiliates in the region. The first firm selected to join the new group was Seoane, Canepa & Cia from Argentina.

60 years later, with different faces and different firm names, Crowe Global and Crowe Argentina continue working together, unwaveringly pursuing their journey of delivering high quality professional solutions to clients worldwide.

Eduardo Pestarino, Chair of Crowe Argentina describes 60 years of international collaboration.

“Our firm has a very strong commitment to the network and our professionals have been involved in several global roles, contributing to the development of the different practices at a worldwide level.

In these successful 60 years, there were several opportunities of working together with member firms from all over the world. From neighbouring countries, like Brazil, Chile and Uruguay to more distant locations for us such as Hong Kong or the UAE, we have successfully teamed with our colleagues in Crowe Global to serve international clients.

When it comes to audit engagements, the fact that we have a common methodology, common platforms, common training and very strict quality control systems helps to provide unique responses to clients with cross border operations.”



**Eduardo Pestarino**  
Chair, Argentina

# Agility, Innovation & Transformation

Throughout the continual change and unexpected disruptions in the current business climate, we must embrace technology.

This means leveraging innovative digital solutions within today's decentralized work environments and through cross-border work. Data security regulations and cloud-based solutions transform how we collaborate and interact with our member firms and clients.

Our digital transformation leaders are committed to applying leading technological solutions and assisting clients in a rapidly changing world. The Crowe Digital Transformation Project defines the minimum digital transformation maturity level to help firms develop capabilities and implement critical innovation strategies to close technology gaps.

From collaborative tools and contract analysis to digital manuals and secure data transfer and storage, the Digital Transformation Project addresses all operational areas that benefit from digital solutions. Paramount to the success this project is improving information security, communications, user experience, sustainability, and quality.

Our digital transformation journey is well underway and is set to deliver benefits for both member firms and clients, including greater efficiency and agility, enhanced security, and an exceptional client experience.

*“A critical path to success in the new age of auditing will be combining methodology, technology, data analytics with a deep subject matter expertise.”*

~ Wendy Cama  
Partner, USA

## Enhancing Audit Quality

Modern advancements in cognitive learning, advanced data analytics, continuous auditing, and machine learning capabilities are greatly enhancing audit quality and the processes and methodologies that support the audit. Wendy Cama, the new Audit and Assurance Managing Partner of Crowe LLP, stated, “our audit professionals understand this and continually work to assess, design, and test emerging technologies that can be incorporated into our audit approach to improve audit quality and increase efficiency.”

“In order to advance our capabilities, we are working with new systems and techniques to extract data and information from client’s information systems on a periodic or continuous basis to allow for more frequent or near real-time analysis and testing.”

“A critical path to success in the new age of auditing will be combining methodology, technology, data analytics with a deep subject matter expertise.”

By incorporating sophisticated data analytics and data visualisation tools into the audit approach, auditors can assess this data faster and identify areas of risk more effectively. Data-centric audits support audit quality by uncovering patterns and variances faster. A firm’s auditors can then focus their time on assessing where risk is present and testing the systems in place to control it.



**Wendy Cama**  
Partner, USA

# Depth & Breadth of Services

Continued growth through the depth and breadth of service offerings is strategically important to Crowe. We are proud to be a leading professional services network offering audit, tax, advisory and risk consulting services. Although our transparency report focuses on audit processes and procedures, our commitment to excellence and quality extends to all our service offerings. Our new member review processes, quality assurance reviews, our client acceptance procedures and conflict checks apply to all our service areas.

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**Dinesh Jangra**  
Partner, UK

## Global Mobility Service ~ Consistency, Reliability & Quality

The pool for talent is global. The acquisition and mobilisation of talent and resources into countries and across borders is business critical for many organisations. This activity gives rise to a number of potentially complex technical considerations that can materially impact cost as well as risk. Employer and employee taxes, payroll, social security, immigration and labour law all need to be considered.

Crowe's Global Mobility Service (GMS) has evolved in the last two years, from pockets of deep expertise in countries across the world, to an integrated global virtual team that deliver a fully connected programme of support across all locations. A global leadership team develops the services and our teams around the world ensure high quality, expert support through a globally consistent approach and methodology is available to our clients across 146 countries. Crowe GMS services have received industry recognition as a leading provider of GMS tax and social security services.

Crowe GMS has been at the forefront of helping organisations with the people compliance issues associated with COVID-19. New compliance complications have been tackled for our clients around workers displaced during the pandemic, and the growing number of virtual and remote workers who now perform this activity from different countries. New technical updated issues are being constantly assessed.

Dinesh Jangra, Global Practice Leader for Global Mobility Service describes the evolution of Crowe GMS over the past two years:

*“Our end to end global mobility expertise across the mobility lifecycle is offered to every client, no matter where they are headquartered, or whatever location they may be planning to operate in. Their needs and ambitions define the advice we apply to help them to make smarter decisions today that create lasting value in the future.”*

“Since joining Crowe UK in 2018 I have seen Crowe GMS go from strength to strength. In the UK alone, our GMS practice has more than doubled in size. Similar growth has been seen across other member firms in the network. To become a truly global service, we recognise the need to focus on key areas that will save clients time, minimise their cost and their risk. To deliver this we have purposely invested in our global team infrastructure as well as local capability. Our global operating approach delivers key benefits to our clients in three core areas: enhanced assignee experience, cost effective expert service delivery and proactive management of global compliance. At every stage we also make sure that we can provide a secure environment for employers and employees to exchange information and documentation with us.”

“The skills of our global team allow us to manage significant complexity for our clients. We believe in simplifying this complexity, which is what led to the launch of ‘Mobility Mondays’, a global social media initiative, that demystifies the technical disciplines that mobility and HR professionals come across on a day to day basis and reaches thousands of professionals each time it is published.”

“Our commitment to delivering quality services to our clients globally and the industry recognition we have achieved would not have been possible without our member firms who are passionate about offering the right solution our clients with a consistent, reliable and quality cross border service.”



# Supporting Our People & Communities

Our commitment to creating lasting value goes beyond the work we do to support our clients and the profession. Across the world our member firms recognize their responsibility to support the local communities in which we work and live. Our contribution to these initiatives is an integral part of our identity. It forms part of the brand culture at Crowe and is embedded in every aspect of our business through our core values: We care. We share. We invest. We grow.

Member firms work with a wide variety of charities and organizations to share professional knowledge, resources and skills, helping to create a positive impact. These collaborations provide valuable experience for our people who gain a deeper understanding of some of the challenges facing society today.







1. Crowe MacKay in Canada donates toys and household items to EvenStart, a charity serving children living in poverty who are at risk due to the effects of neglect, abuse, and domestic violence.
2. The first Friday of every month is cleanup day in Zimbabwe. Crowe Zimbabwe has committed to cleaning up the community around the office in Marlborough Westgate, Harare.
3. Crowe Vietnam's management team collaborate with ACCA to support the future of the profession. Staff share their knowledge with students to help inform their career decisions.
4. Crowe in the UAE conducts an annual food package distribution to over 1,000 families and individuals in need. Each package comprise of staple foods such as rice, cooking oil, sugar, pulses and flour.

5. Crowe Soberman in Canada showing their support for inclusivity at Pride Toronto 2019.
6. As part of its annual Community Involvement activity, "Crowe Shares 2019", Crowe Singapore's partners and staff, led 40 wheelchair-bound seniors from All Saints Home on a tour of Singapore's iconic Gardens by the Bay.
7. Crowe in Mexico is committed to supporting the environment in which they work. Each year they develop initiative that promote social responsibility.

# Member Firms with Audit Services

Country	Firm
Afghanistan	Crowe Horwath - Afghanistan
Albania	Crowe AL SHPK
Algeria	Cabinet D'Audit Hamza et Associes
Andorra	Alfa Capital Assessors I Auditores SL
Angola	Crowe Angola - Auditores e Consultores, S.A.
Argentina	Canepa, Kopec y Asociados
Australia	Crowe Horwath (Australasia) Pty. Ltd.
Austria	Crowe SOT
Azerbaijan	Crowe Baltic Caspian Audit LLC ABAK-Az Crowe Ltd.
Bahamas	Crowe Bahamas
Bahrain	Crowe BH
Bangladesh	Ahmed Mashuque and Co.
Barbados	Crowe BDS SRL
Belgium	Callens, Pirenne & Co. Crowe Consult Consultoria Empresarial
Brazil	Crowe Macro Auditoria e Consultoria Ltda. Crowe Consult Auditores Independentes
British Virgin Islands	Crowe (BVI) Limited
Bulgaria	Crowe Bulgaria Audit EOOD
Cameroon	Okalla Ahanda & Associes Crowe BGK LLP
Canada	Crowe MacKay LLP Crowe Soberman LLP
Cayman Island	Crowe Horwath Cayman Limited
Chile	Crowe Auditores Consultores Ltda.
China	Ruihua Certified Public Accountants
Colombia	Crowe Co S.A.S.
Costa Rica	Crowe Horwath CR, S.A.
Cote d'Ivoire	Uniconseil
Croatia	Crowe Hrvatska
Curacao	ACC & Partners B.V.
Cyprus	Crowe Cyprus Limited
Czech Republic	Crowe Advartis
Denmark	Crowe Statsautoriseret Revisionsinteressentskab
Dominican Republic	Sotero Peralta & Asociados
Ecuador	Romero y Asociados Cia. Ltda.
Egypt	Crowe Dr A.M. Hegazy & Co
El Salvador	Integrity Auditing Group, Ltda. de C.V.
Estonia	CDNW Group Ltd
Finland	DHS Oy Audit Partners

Country	Firm
	Avvens Management
	Becouze & Associes
	Cifralex
	Cogefis Associes
	Crowe Reunion
	Dauge Fideliance
	Dupouy & Associes
France	Fideliance Fiduroc Gineste & Associes Groupe Ficorec Crowe HAF RSA SAS Groupe Rocard Sogec
French Polynesia	Horwat Tahiti
Georgia	Crowe GE LLC Dr. Kleeberg and Partners GmbH Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft mbH
Germany	HSA Frankfurt GmbH RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
Ghana	Veritas Associates
Greece	Crowe SOL
Guatemala	Vertice Financiero S.A.
Honduras	Horwath Central America, S. de R.L. de C.V.
Hong Kong	Crowe (HK) CPA Ltd.
Hungary	Crowe FST Consulting Kft V.P. Thacker & Co
India	JDNT & Associates
Indonesia	Kosasih Nurdiyaman Mulyadi Tjahjo & Rekan
Ireland	Crowe Ireland
Isle of Man	Crowe Isle of Man LLC
Israel	Ovadia Pick Kriheli And Co.
Italy	Crowe AS SpA
Japan	Crowe Toyo & Co. Ibrahim Yaseen & Partners Co. – Professional Auditors
Jordan	Al-Tillawi, Al-Khateeb Company & Partner Co.
Kazakhstan	Crowe Kazakhstan
Kenya	Crowe Erastus & Co.
Kuwait	Crowe Al Muhanna & Co.

Country	Firm
Latvia	Crowe DNW SIA
Lebanon	Crowe Professional Auditors LV
Liberia	Crowe Liberia LLC
Liechtenstein	Crowe Treuhand AG
Lithuania	UAB Crowe LT
Luxembourg	C-CLERC S.A.
Malawi	Crowe J&W
Malaysia	Crowe Malaysia
Maldives	Crowe Maldives LLP
Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)
Malta	Horwath Malta
Mauritius	Crowe Horwath ATA
Mexico	Gossler SC
Morocco	Horwath Maroc Audit
Nepal	B. K. Agrawal & Co. Crowe Foederer B.V.
Netherlands	Crowe Peak B.V.
New Zealand	Crowe Australasia
Nigeria	Crowe Dafinone
Norway	Vidi Revisjon AS
Oman	Crowe Mak Ghazali LLC
Pakistan	Crowe Hussain Chaudhury And Co.
Panama	Moreno And Moreno Cpa
Paraguay	J.C. Descalzo & Asociados
Peru	Roncal, D'Angelo y Asociados S. Civil De R.L.
Philippines	Ramon F. Garcia & Company CPAs
Poland	Atwick Sp Z.o.o.
Portugal	Horwath & Asociados, SROC, Lda.
Puerto Rico	Crowe PR PSC
Qatar	Adib Al Chaa & Co Chartered Accountants
Romania	Boscolo & Partners Consulting Crowe Russaudit LLC
Russia	Crowe Expertiza LLC ACC Crowe Audex LLC
Saudi Arabia	Al-Azem & Al-Sudairy Certified Public Accountants
Senegal	Max Consulting Group (MCG)
Serbia	Crowe RS doo
Singapore	Crowe Horwath First Trust LLP
Slovakia	Crowe Advartis Crowe HZK
South Africa	Crowe JHB

Country	Firm
South Korea	Hanul LLC
Spain	Crowe Auditores España S.L.P. Crowe Servicios de Auditoria S.L.P.
Sri Lanka	Gajma and Co.
Suriname	Crowe Burgos Accountants N.V. Sydrevisjoner Vast AB Kindberg Revision AB Sydrevisjoner Aktiebolag
Sweden	Crowe Osborne AB Crowe Västerås AB Nyström & Partners Revision KB Crowe Tonnerviks Revision AB Tonnerviks Horwath Revision Skane AB
Switzerland	Alfa Treuhand- und Revisions AG Curator And Horwath AG (Tax)
Taiwan	Crowe Horwath (TW) CPAs
Tajikistan	Crowe ACG
Tanzania	Crowe Tanzania
Thailand	ANS Audit Company Limited Cabinet Zahaf et Associes Horwath ACF
Tunisia	Kavram Bağımsız Denetim ve Danışmanlık A.Ş. Crowe Horwath Olgu Bağımsız Denetim ve YMM A.S. Mert 1 YMM ve Bağımsız Denetim A.S. Crowe HSY AB
Turkey	Crowe AIA
Uganda	Inter-Audit Crowe LLC AC Crowe Ukraine Crowe Audit & Accounting Ukraine LLC
Ukraine	Crowe Mak
United Arab Emirates	Crowe U.K. LLP
United Kingdom	Crowe LLP
United States	TRUSTA, An Accountancy Corporation
Uruguay	Stavros Moyal y Asociados SRL
Uzbekistan	Crowe TAC
Venezuela	SC Marquez Perdomo & Asociados
Vietnam	Crowe Vietnam Co., Ltd.
Yemen	Crowe AHFAD
Zimbabwe	Crowe Zimbabwe



## **Start The Conversation:**

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## **About Crowe Global**

Ranked eighth largest accounting network in the world, Crowe Global has over 200 independent accounting and advisory firms in more than 140 countries. For almost 100 years, Crowe has made smart decisions for multinational clients working across borders. Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide. Their exceptional knowledge of business, local laws and customs provide lasting value to clients undertaking international projects.

[www.croweglobal.org](http://www.croweglobal.org)

