

# African Footprint

Technical Newsletter of the Crowe Global African firms

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# Crowe JHB adds a new service offering

Effective controls are vital for any successful business. Crowe JHB now offers an internal control advisory solution. This advisory service is available to the broader Crowe African network.

The offering is through Crowe Internal Control Systems (Pty) Ltd. Their very experienced Directors are Bella Maziriri and Chipo Mashiri. The company is a Level 2 B-BBEE contributor.

## About Crowe Internal Control Solutions (Pty) Ltd

Management's most important responsibilities within an organisation include the establishment and maintenance of an effective system of internal control, risk management and governance. They can assist management to implement internal control solutions in all business processes within internationally recognised best practice frameworks. The approach is centred on IT controls implementation as most business processes are now IT enabled. From their Internal Control Solutions, management can reap benefits such as:

- Achievement of organisation objectives in an efficient manner - both strategic and operational.
- Assistance in taking charge and ownership of the internal control environment.



**Bella Maziriri**, CISA, Bcom Business Informatics (BIN), Cert in QAR, COBIT Foundation Cert Director

Bella has worked as a leading Information Technology Consultant for more than 20 years of which more than 10 years were in IT operations/development and 12 years in IT Audit and Internal Audit. Bella's areas of specialisation include IT Audit, IT Risk Management, IT Governance, Data Governance, System Implementations as well as internal audit services. Her specialist skills also include data analytics, data management and Business Continuity/Disaster Recoveries. Bella is a Certified Information Systems Auditor (CISA). She also has an NQF6 qualification in Computers and Information Processing, Advanced Diploma in e-Commerce and Web Design and a certificate in COBIT Foundation. Bella has extensive experience in performing Technology and Information Systems audits in a wide range of environments and industries including central banks such as the Reserve Banks and other services in different countries in Africa.



**Chipo Mashiri**, CIA, B.Compt, CCSA, PGD Information Systems Auditing, Cert in QAR Director

Chipo is a director and co-founder of Crowe Internal Control Solutions. She is a highly qualified internal audit professional with over 15 years' experience in internal audit. She is certified by the IIA to perform Quality Assessment Reviews and is passionate about quality assurance and growing internal audit professionals. She has worked with various organisations to improve quality in their internal audit functions as well as previously being part of a QA and risk management team for the internal audit division at a large Audit firm. Chipo has been involved in the spearheading of the implementation of integrated auditing. She has audited and managed a diverse portfolio of clients where she has gained a wealth of experience in risk management, governance and internal control. Her areas of expertise include integrated internal audits, quality assurance reviews, policies review and formulation, corporate governance, risk management and assessments.

Mark Watson  
Crowe JHB  
Johannesburg, South Africa



# Don't forget to audit HR during an audit

A human resources audit is a critical process and comprehensive method adopted by a company on an annual basis or during critical changes being experienced by a company. This would include mergers and acquisitions, operational restructuring, due diligence processes, in preparation for annual department of labour or other regulatory inspections, etc. The purpose is to review current human resource policies, procedures, documentation and systems, identifying the need for improvement and/or enhancement against compliance requirements and evolving best practices.

An HR audit conducted by a professional HR consultant looks at all aspects of HR management focusing on a checklist that directs the auditing process in accordance with the employee life cycle:

- Hiring and onboarding
- Benefits, Compensation, Reward and Payroll processes
- Job descriptions, job benchmarking
- Performance Evaluation processes
- Absenteeism, sick leave and ergonomic factors
- Training and development plans
- Organisational structure and reporting lines
- Labour relations and inherent risks
- Employee files, employee manuals and policies
- Termination process and exit interviews
- All legislated and other compliance related matters
- Organisational culture, values and employee satisfaction

The purpose of an HR audit is to recognize the strengths and identify any needs for improvement in the way staff are managed by the HR function and/or line managers. A properly executed HR audit will reveal problem areas and provide recommendations and solutions to remedy these problems. Some of the reasons to include an HR audit into the annual company auditing process are:

- 1 To ensure the effective and efficient utilisation of the organisation's human capital.
- 2 To perform a “due diligence” review for shareholders or potential investors/owners.
- 3 To establish a baseline for future improvement from within the HR function and the company as a whole.



Dale Holloway



Nicole Badenhorst

Due to the multitude of employment laws that affect each stage of the employment process, it is extremely important for an employer to conduct regular analysis and audits of both the HR function and the company's adherence to policies and practices. Completing an annual HR audit helps to identify regulatory compliance issues and risks that may exist and which, if attended to correctly, support the company in avoiding potential costly fines and/or lawsuits.

Whilst ensuring that companies minimise their risk, the potential penalties help to define the risk of non-compliance and highlight the importance of having an experienced and professional HR Advisor/Consultant conduct periodic HR audits. An audit can also ensure that the employee value proposition as underpinned by employee policies and procedures are fair and applied consistently across the organisation which ultimately leads to strengthening employee engagement and improves staff satisfaction. Leaders that recognize the importance and value in having a strong HR platform understand the return on investment they get from a satisfied and productive workforce.

Committing to an annual HR audit reduces the expense associated with costly staff turnover or other negative symptoms inherent in a dissatisfied workforce. Calculate the cost of losing one employee which is estimated to cost a company between 50 – 150% of the lost employee's salary in time and money spent to replace that employee and one will soon realise that an HR audit is the proactive step that companies need to adopt.

Contact Crowe DNA to assist your firm and your clients in taking the necessary steps to carry out a world class HR audit that delivers a complimentary service that brings best of class HR solutions that add lasting value.

Dale Holloway and Nicole Badenhorst  
Crowe DNA  
Somerset West, South Africa

## Meeting - MEA Tunisia 2020

Save the date for the 2020 African and Middle East Partners Meeting, to be held in Tunis, Tunisia bordering the Mediterranean Sea and Sahara Desert in the North of Africa.

The meeting is scheduled to take place on 4 to 6 March 2020. An exciting agenda is coming your way and we hope to see many of our colleagues attending from the joint regions. We urge you to take this opportunity to join our meeting and meet your fellow Crowe members.

Registration will open in the coming weeks. Please look out for the registration site on the Crowe Global website, upcoming events.

# Members of Crowe in French speaking Africa meet in Abidjan, Cote d'Ivoire

On 28 and 29 November 2019, members of Crowe in French speaking Africa met in Abidjan, Cote d'Ivoire.

French speaking Africa covers a large part of North, West and Central Africa from the Maghreb to the Democratic Republic of Congo. Crowe is currently represented in Morocco, Algeria, Tunisia, Senegal, Mali, the Ivory Coast, Cameroon and the Democratic Republic of Congo. Representatives from Morocco, Tunisia, Senegal, the Ivory Coast and Cameroon recently met in Abidjan, Cote d'Ivoire, for the third time following previous meetings in Tunis and Algiers.

The meeting was moderated by Noureddine Ben Arbia, Managing partner of Tunisia, who acts as a coordinator for French Speaking Africa. Over the two days the participants discussed collaboration within the sub-region between the various member firms and how to increase cooperation with the rest of Africa. Special consideration was given to our member firms in Nigeria, Ghana and Liberia which are close to the region. Members are also keen to work more closely with the Middle East, China and France.

Discussions took place about working together and common initiatives, a topic which will be put on the agenda of the forthcoming Middle East and Africa meeting which will be held in Tunis between 4 and 6 March 2020.

It should be noted that, through the current representation, the offices are able to serve all potential clients in French speaking Africa, including in the countries where Crowe do not have an official presence.

The participants concluded the meeting with a visit to Grand Bassam, the former Capital of the Ivory Coast.

Bernard Delomenie  
Regional Director EMEA  
Crowe Global





Zayd Maniar

# Holiday Homes in Dubai - a regulatory debate

It would be unfair for our readers if in this blog, I did not provide my own thoughts on the hotly debated topic of Emaar. As the developer of the world's tallest tower, they issued a memo saying "Homeowners operating their apartments and villas as holiday homes are requested to cease such activities before 19 September 2019".

This news came as a mixed bag. To homeowners who are residents, there is hope that Emaar will "restore the community to the serene, safe and peaceful neighbourhood it is intended to be".

To homeowners, who made a buy-to-let investment, this is not news they want to hear. Especially so, when recent news that the number of international overnight visitors to Dubai increased by 3 per cent in the first half of 2019, to 8.36 million - according to new figures from the emirate's Department of Tourism and Commerce Marketing (Dubai Tourism).

The pressure on buy-to-let is increasing. Figures from Dubai Tourism and consultancy firm STR showed that both the average daily rate charged by hoteliers and revenue per available room continued to fall during the first half of the year. Further pressure is expected, as the supply of new hotel rooms continues to build ahead of next year's Expo 2020 event.

Undoubtedly, there will be a short-term impact on holiday home lettings in the Downtown area. In the long term, a better regulated market will mean travellers get greater value in what is one of Dubai's premier holiday destinations. As the satisfaction of travellers increases, this should drive up the demand for short-term holiday rentals and hence, better returns for investors.

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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 130 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.