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African Footprint

Newsletter from the Crowe Global African firms

Audit / Tax / Advisory

Smart decisions. Lasting value.



Inside this Issue

How to Apply Audit Quality Standards in a Consulting Firm	3
Keepit - Backup and Recovery Dedicated to SaaS Data Protection	7
2022: A Year of Growth and Opportunity	8
Aligning the Audit of Finance and Human Capital	9
Investment in Algeria	13

How to Apply Audit Quality Standards in a Consulting Firm

The Background of Crowe Infrastructure Africa

Crowe Infrastructure Africa, Crowe Infra, is Crowe's member firm specialized in consulting services for developing and financing infrastructure development in Africa and, together with quite a number of other non-audit firms, part of the top 10 auditing and accounting network Crowe Global with 833 offices in 150 countries worldwide.

While being part of a global network provides many valuable advantages to Crowe Infra's clients, such as being supported by Crowe with the same dedication and excellence of service wherever in the world they chose to do business, it is important to emphasize that membership in the network directly impacts the robustness and integrity of our internal policies, processes and procedures, and ultimately the high quality of the consulting services we are offering to our clients and partners.

From the outset, Crowe Infra has maintained and promoted a strong internal culture of quality and business practice standards, laid out in a System of Quality Management (SOQM) and driven by the founding partners' longstanding background and experience with heavily regulated service industries and multilateral development finance institutions, such as the World Bank.

However, when the International Audit and Assurance Standards Board (IAASB) issued the Integrated System of Quality Management, (ISQM 1), standard to be fully implemented by all accounting and auditing networks by December 15 this year, Crowe Infra fully embraced the principles and framework of the new ISQM 1 standard, recognizing the added value this comprehensive SOQM could provide for a consulting firm and its clients.

So what are the main principles of our System of Quality Management and how are they effectively being implemented at Crowe Infra?

Risk Identification, Assessment and Mitigation Drives Quality

Crowe Infra's SOQM is based on rigorous processes of risk assessment.

If we, on a continuous basis, a) comprehensively identify risks potentially deriving from the nature and the delivery model of our consulting business, b) assess the potential impact of such risks on our ability to perform at a high level of quality, and c) devise adequate processes and procedures to mitigate and control such risks – only then can we develop an effective System of Quality Management.

A functioning SOQM must, therefore, be based on the candid and truthful acknowledgement that there are specific risks associated with the nature and circumstances of the consulting firm's engagements that may adversely affect the achievement of quality objectives.

Specific risks that can affect quality can be the result of a mismatch between an engagement's requirements and the firm's resources, the scope of an engagement not being in line with the firm's ethical requirements and values, clients not having been adequately vetted against the firm's financial and ethical requirements, consultants not having been sufficiently assessed and evaluated for their qualifications, technical capabilities and past performance, or the lack of coordination between partners, staff and consultants about the necessary processes for achieving quality.

Risk assessment is an ongoing process - and only when we are satisfied that the firm can mitigate and control identified risks will Crowe Infra accept and continue specific engagements.

Leadership Responsibility for Quality Management

Quality management cannot, for example, be handled by a Board of Directors that meets quarterly, nor by external advisors. It is important that the team responsible for day-to-day management is aware and in control of all aspects of quality management and can step in and initiate mitigating or corrective measures, if required. Obviously, contributing towards implementing the firm's SOQM is the responsibility of all staff.

Crowe Infra's top management, but ultimately the Managing Partner, assume overall responsibility for implementing the firm's System of Quality Management and for leading, promoting, establishing, and enforcing a quality assurance culture within the firm.

A member of Crowe Infra's management team assumes operational responsibility for the firm's SOQM, leading inter alia risk assessment, compliance with independence requirements, acceptance and continuance of client relationships and engagements, and engagement performance standards and requirements.

Ethical Requirements and Code of Conduct

Professional ethics and proper conduct are the backbone of any organization and influence not only the firm's reputation, but also the working culture that the firm exhibits both within the organization and in its dealings with partners, clients and other stakeholders. It is the policy of Crowe Infra to maintain high professional standards, integrity and good public image by ensuring that all partners, staff and consultants adhere to highest professional ethics and the firm's code of conduct.

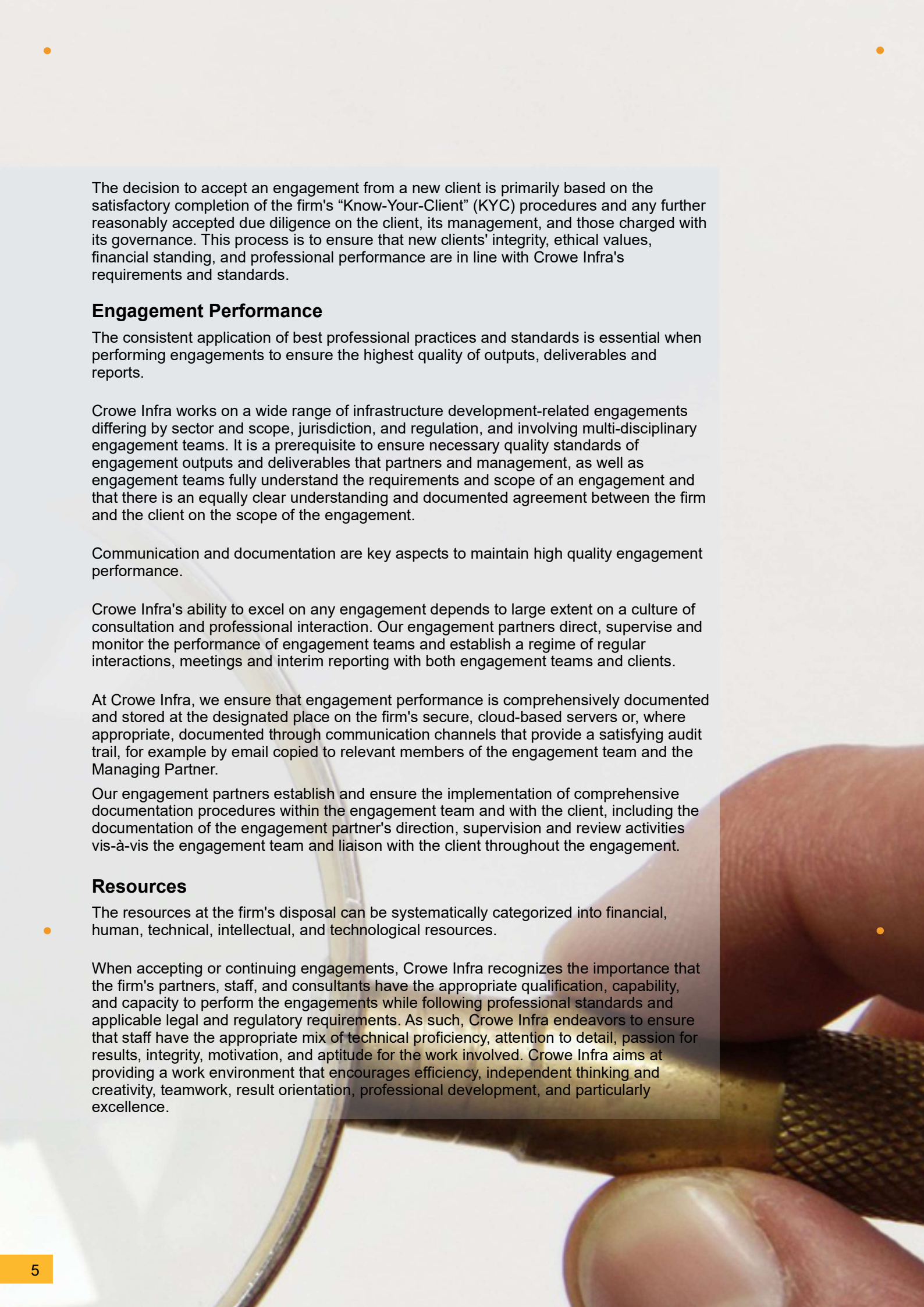
While all of Crowe Infra's staff and consultant contracts include adequate and, in fact, strict policies of professional ethics and code of conduct, the firm also values feedback and a transparent work environment as a vital part of Crowe Infra's corporate culture. Feedback allows us to discover areas for improvement and to increase stakeholder trust and confidence.

The firm provides various channels for staff, consultants and other stakeholders to communicate suggestions on process improvements or report actual or suspected wrong doings committed by partners, staff, consultants and other stakeholders for investigation and appropriate action.

Acceptance & Continuance of Client Relationships & Engagements

Entering into a new client relationship as well as accepting a new engagement are critical milestones in the business cycle and it is important to ensure, through adequate review and assessment procedures, that potential sources of risk associated with a new client relationship or a specific engagement have been identified and adequately assessed.

Before we accept any new engagement, we verify and confirm that we can perform a high quality engagement, vet the integrity of the client's business conduct and activities vis-à-vis the firm's ethical requirements, review the documentation on the scope of work and implementation issues, and agree with the client in writing on all parameters for successfully completing the engagement.



The decision to accept an engagement from a new client is primarily based on the satisfactory completion of the firm's "Know-Your-Client" (KYC) procedures and any further reasonably accepted due diligence on the client, its management, and those charged with its governance. This process is to ensure that new clients' integrity, ethical values, financial standing, and professional performance are in line with Crowe Infra's requirements and standards.

Engagement Performance

The consistent application of best professional practices and standards is essential when performing engagements to ensure the highest quality of outputs, deliverables and reports.

Crowe Infra works on a wide range of infrastructure development-related engagements differing by sector and scope, jurisdiction, and regulation, and involving multi-disciplinary engagement teams. It is a prerequisite to ensure necessary quality standards of engagement outputs and deliverables that partners and management, as well as engagement teams fully understand the requirements and scope of an engagement and that there is an equally clear understanding and documented agreement between the firm and the client on the scope of the engagement.

Communication and documentation are key aspects to maintain high quality engagement performance.

Crowe Infra's ability to excel on any engagement depends to large extent on a culture of consultation and professional interaction. Our engagement partners direct, supervise and monitor the performance of engagement teams and establish a regime of regular interactions, meetings and interim reporting with both engagement teams and clients.

At Crowe Infra, we ensure that engagement performance is comprehensively documented and stored at the designated place on the firm's secure, cloud-based servers or, where appropriate, documented through communication channels that provide a satisfying audit trail, for example by email copied to relevant members of the engagement team and the Managing Partner.

Our engagement partners establish and ensure the implementation of comprehensive documentation procedures within the engagement team and with the client, including the documentation of the engagement partner's direction, supervision and review activities vis-à-vis the engagement team and liaison with the client throughout the engagement.

Resources

The resources at the firm's disposal can be systematically categorized into financial, human, technical, intellectual, and technological resources.

When accepting or continuing engagements, Crowe Infra recognizes the importance that the firm's partners, staff, and consultants have the appropriate qualification, capability, and capacity to perform the engagements while following professional standards and applicable legal and regulatory requirements. As such, Crowe Infra endeavors to ensure that staff have the appropriate mix of technical proficiency, attention to detail, passion for results, integrity, motivation, and aptitude for the work involved. Crowe Infra aims at providing a work environment that encourages efficiency, independent thinking and creativity, teamwork, result orientation, professional development, and particularly excellence.

The firm ensures appropriate technological resources are obtained or developed, implemented, maintained, and used, to enable and facilitate the firm's System of Quality Management and the performance of engagements at consistently high levels of quality.

Monitoring

Crowe Infra ensures through continuous and regular monitoring of the SOQM that the firm's policies and processes are working as designed and meet their objectives. As professional best practice standards, and legal and regulatory requirements change, so too must the firm's System of Quality Management.

The firm continuously assesses and determines whether there have been any deficiencies in the design, implementation, and operation of the SOQM that may potentially or actually have led to quality risks.

Regular and ad-hoc monitoring activities are carried out by Crowe Infra to ensure the firm's System of Quality Management is efficient, comprehensive, and adequate.

Conclusion

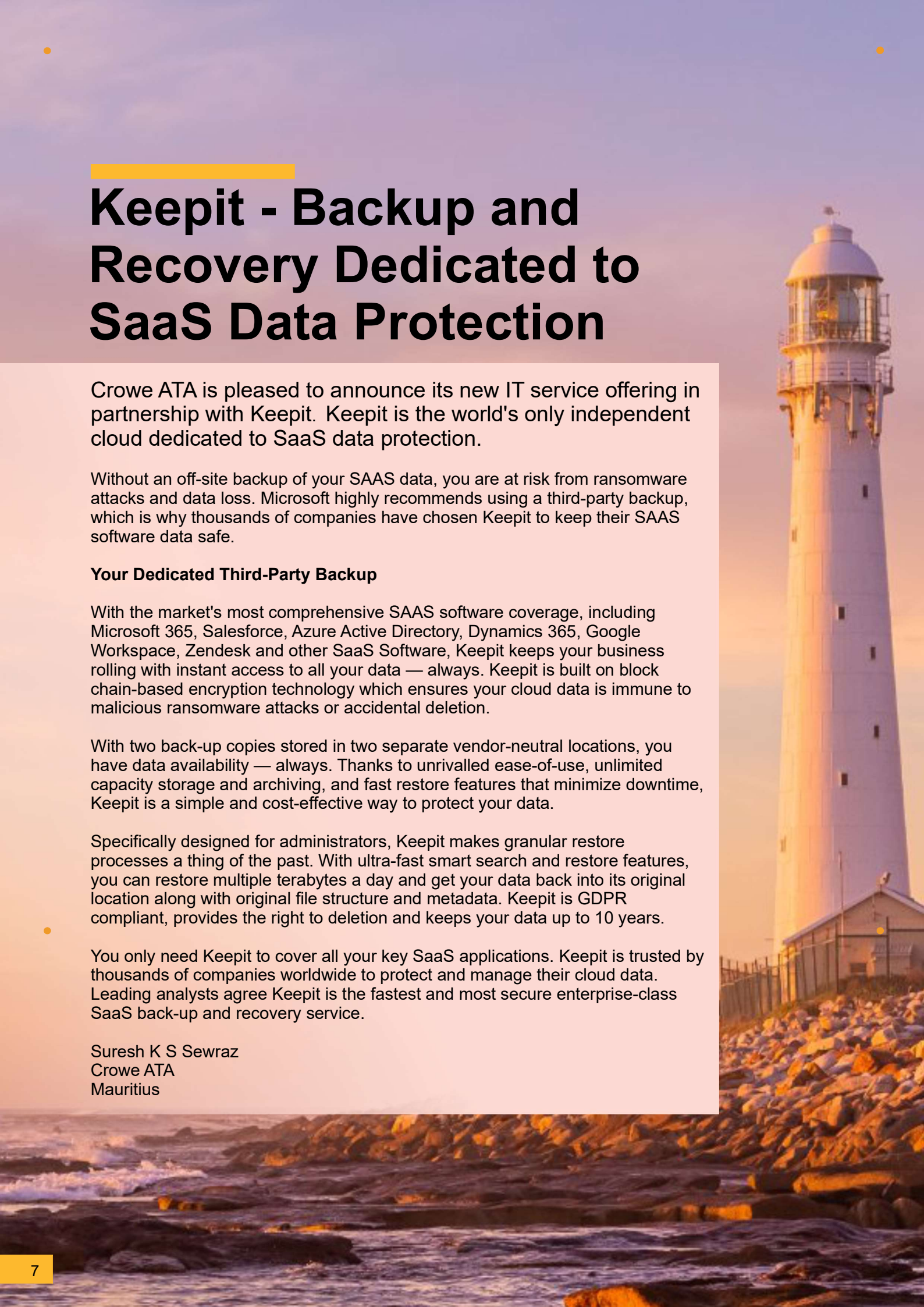
We at Crowe Infra value our clients and strive to ensure that we offer a unique and highly competitive delivery strategy built on an unwavering dedication to quality, value-for-money, agility and responsiveness as a specialized boutique consulting firm being part of a top 10 financial services network.

We consider an effective System of Quality Control an essential prerequisite to fulfil this pledge to our clients.

Diana K Maguto
Crowe Infrastructure
Kenya



Diana K Maguto



Keepit - Backup and Recovery Dedicated to SaaS Data Protection

Crowe ATA is pleased to announce its new IT service offering in partnership with Keepit. Keepit is the world's only independent cloud dedicated to SaaS data protection.

Without an off-site backup of your SAAS data, you are at risk from ransomware attacks and data loss. Microsoft highly recommends using a third-party backup, which is why thousands of companies have chosen Keepit to keep their SAAS software data safe.

Your Dedicated Third-Party Backup

With the market's most comprehensive SAAS software coverage, including Microsoft 365, Salesforce, Azure Active Directory, Dynamics 365, Google Workspace, Zendesk and other SaaS Software, Keepit keeps your business rolling with instant access to all your data — always. Keepit is built on block chain-based encryption technology which ensures your cloud data is immune to malicious ransomware attacks or accidental deletion.

With two back-up copies stored in two separate vendor-neutral locations, you have data availability — always. Thanks to unrivalled ease-of-use, unlimited capacity storage and archiving, and fast restore features that minimize downtime, Keepit is a simple and cost-effective way to protect your data.

Specifically designed for administrators, Keepit makes granular restore processes a thing of the past. With ultra-fast smart search and restore features, you can restore multiple terabytes a day and get your data back into its original location along with original file structure and metadata. Keepit is GDPR compliant, provides the right to deletion and keeps your data up to 10 years.

You only need Keepit to cover all your key SaaS applications. Keepit is trusted by thousands of companies worldwide to protect and manage their cloud data. Leading analysts agree Keepit is the fastest and most secure enterprise-class SaaS back-up and recovery service.

Suresh K S Sewraz
Crowe ATA
Mauritius

2022: A Year of Growth and Opportunity

It is incredible that it is the last month of 2022 already and we are looking ahead at plans for 2023. What a year it has been!

Although there continue to be business challenges in a post-COVID environment, there have been many examples of resiliency, innovation, and visionary thinking. In turn, this has created some growth opportunities and potential for more in the coming year.

As I reflect on the highlights of 2023 within Africa, I see many bright spots:

We celebrated the 25th anniversary of Erastus & Co. in Kenya. We benefitted from the collaborative approach of Crowe firms in French-speaking Africa to deliver Quality Management best practices that benefit all firms. We have gained incredible insights into sustainability and ESG initiatives from Crowe Infrastructure in Kenya. We continue to look at ways for more collaboration between Africa member firms and the rest of the region to address challenges, such as talent shortages.

Throughout 2022, we held virtual roundtable discussions to address business challenges and look for areas where we might leverage synergies, collaboration, and best practices. I look forward to continuing those discussions in 2023, including the potential to host some as in-person events.

Meeting in-person returned this year with our global conference held in Rome. It was wonderful to see and speak to many of you. The theme of the conference was Envision. Going forward, the focus should be on how you might innovate, reshape and refocus, and collaborate with your people.

We had six external speakers who provided insights on how you might approach these issues. Each speaker showed us that we have the capability within ourselves and our teams to drive significant change. We can do this by using creativity, collaboration, courage, resiliency, mental toughness, unique cultural attributes to address today's business challenges and position us for greater growth.

I look forward to taking these ideas from our global conference and discussing them in smaller groups with you at the upcoming 2023 EMEA regional conference this May.

As the holidays and New Year near, I wish all of you peace and prosperity.

Kamel Abouchacra
EMEA Regional Executive
Crowe Global

Aligning the Audit of Finance and Human Capital

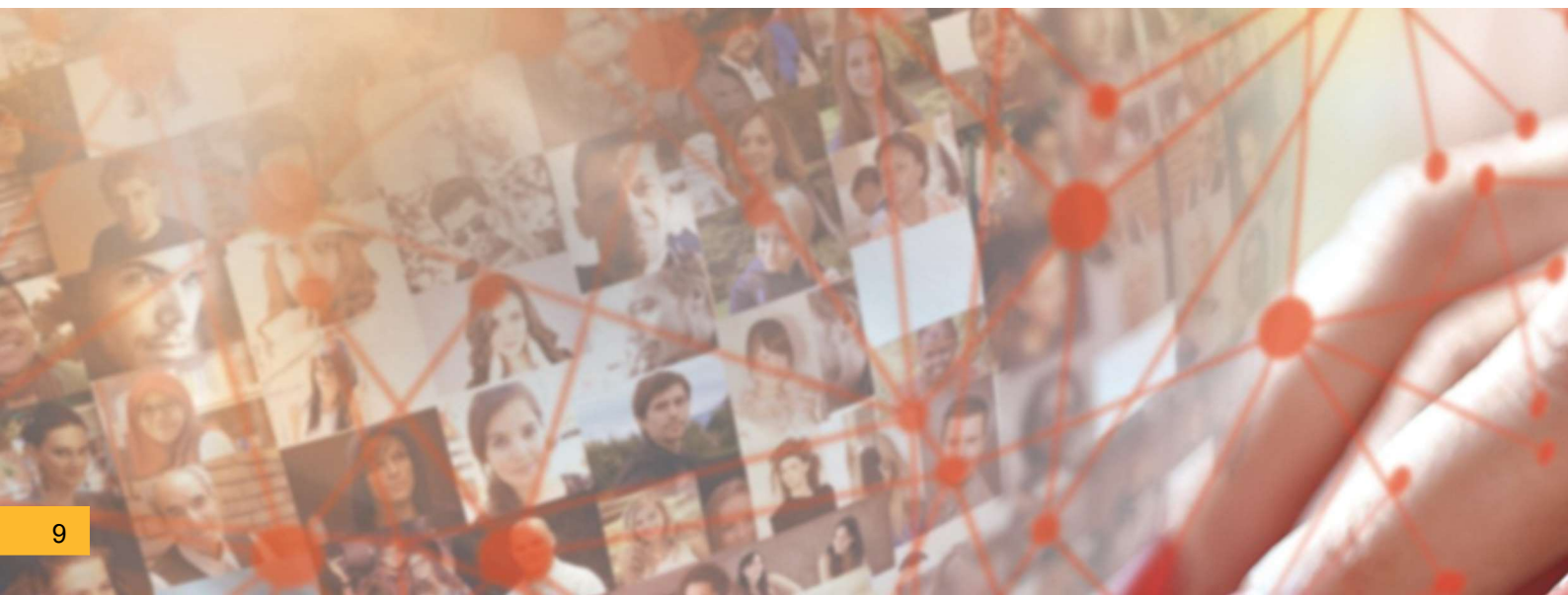
In many organizations, human resources and finance are two distinct business areas.

Finance helps allocate resources to support an organization's goals, maintaining a balance between costs and revenue. HR hires, recruits and motivates people to advance those same goals. This part of HR is often an organization's biggest expense. While they are two different operations, it's important to have collaboration between HR and finance within an organization. Without that, it will be difficult for the respective entities to fully support organizational objectives.

Speaking to our peers, auditing as defined is the process of checking and verifying the genuineness of processes, accounts, and functions of any entity and is a necessary and important aspect of the organisational processes. As professionals we recognise that registered entities, be it governmental, private, or for non profit, need to be audited periodically both for regulatory as well as efficacy and efficiency purposes. Notwithstanding that, auditing is crucial for the shareholders and other related stakeholders to ensure that their investments are safe and the expected returns are delivered.

It is therefore common cause that auditing, as an activity, is critical and crucial to the functioning of entities. Financial audits, strategic audits, operational audits, and IT (Information Technology) audits take place because the senior leadership as well as the other key stakeholders need such audits for both compliancy as well as course correction in case of lapses that may have transpired.

However, in contrast, the auditing of Human Resources receives little attention, albeit as a procedural measure, the typical HR accounts are audited. The question we must then ask is, *"Is that enough...., especially when employees, who are the backbone of any business, have a direct impact on the performance of the company...?"*



The following points of argument should help to inform a business owner / leader of the significance of reviewing the HR function/s and processes on an annual basis :

- Employees, who in present times, are now better known as Human Capital have a book value and present significant risk to the organisation which necessitates the need to measure whether such valuable resources are being properly utilized.
- Employees are sources of competitive advantage. Ensuring that the HR operations and processes are world class is a vital audit requirement given the proverbial war for talent and related risk and costs of attracting and retaining key skills.
- With technology accelerating at an exponential pace and increasingly being used in the HR function to drive efficiencies, it is imperative that there should be a proper assessment of whether HR systems, processes, policies etc are generating the needed synergies.
- More than ever metrics and analytics inform the company balance scorecard whilst other tools and systems track and monitor the performance of people related activities, which implies that there must be a methodical and procedural attempt to identify the ROI that comes from the integration of HR processes with finance, operations, logistics etc.
- HR audits are used to assess the compliance of your HR policies and procedures. An “audit / review” can diagnose issues before they become real problems and help leaders identify the right people solutions. HR compliance audits can be used for more than just defining risk. They can be used to identify what a business is doing right, help improve inefficiencies, and critically reduce unnecessary costs!
- An HR review / audit will ensure employment and legal compliance; identify gaps in processes and skills, help maintain or improve a competitive advantage; establish efficient documentation and technology practices; and critically identifying strengths and weaknesses in training, communications and other employment practices.

It's important to have collaboration between HR and finance within an organization.



- Companies must maintain and enhance their reputation and are being judged all the time, thanks to social media and word of mouth. A community's opinion can be based on a variety of features, such as how companies responded to the pandemic, how companies onboard new employees, or the insight they may have of leadership and organisational culture, just look at what is happening at Twitter.....
- Auditing the companies HR provides a due diligence review for potential shareholders, investors, or buyers. If owners / leaders are considering selling or merging the business then it's critical to know that the HR operations at least have parity or are better than the competition and wont negatively impact the transaction.
- In addition, there is a range of many more sensitive matters that HR must help management address, which include misconduct, grievances and formal complaints of bullying, discrimination, or harassment, as well as allegations of criminal wrongdoing, which if not managed well, will cause losses and reputational damage.

We often associate HR with 'JML', ie. the policies and processes that govern staff *joining*, *moving* within, and *leaving* the organisation. Within these three categories are numerous other HR sub-categories, namely workforce planning, recruitment, hiring and induction; personal development, well-being, performance management, promotion; resignation, retirement, redundancy, industrial relations, dismissal, or death in service, all of which have a crucial impact on the annual budget and bottom line results.

It therefore makes sense that if an HR function together with its financial management partners manages these delicate Human Capital situations well, then together they will mitigate the financial, reputational and legal risk an organisation may face. So, whether a client needs to improve reputation or simply maintain the quality reputation they already have, integrating an HR audit with a full annual audit will help identify areas that can support the achievement of business goals.

If business leaders are genuinely focused on continuous improvement to stay competitive, aligning with technology development or adapting to the many changes we are experiencing in the world and workplace then breaking down the barriers between the human resources and finance functions is worth the effort in order to reap a number of benefits for an organization.

When there is an understanding of the connections to the firm's overall strategic vision, a clarity of each other's purpose, and critical evaluation of shared value in supporting that vision, an HR and finance collaboration can be truly effective. In summary while both finance and HR functions are different, there is overlap. Understanding where it occurs then helps make for a successful HR and finance collaboration which leads to greater workforce forecasting and insights that establish a competitive advantage for the company.

Integrating HR into the financial and audit function generates not just HR and Finance collaboration, but enhances the business outcome for the client, it's a Win-Win for all.

This is the aim of Crowe DNA, to deliver an integrated HR & Accounting value proposition to the broader Crowe client base. Should you wish to integrate HR into your in-house or client Audit processes then please contact Dale Holloway (Director Human Capital Advisory) or Craig Morse (Director Accounting Services) who partner and collaborate together on joint projects.

Dale Holloway
Crowe DNA
South Africa



Dale Holloway



Craig Morse

Investment in Algeria

Founded in 1983, Hamza & Associés, is a registered firm in the field of accounting, auditing and business consulting in Algeria, with nearly 40 years of experience in the field and counted among the most reputed firms in Algeria. Crowe Algeria has the ability to carry out the assignments entrusted to it. It operates within the ethics of the profession and the spirit of its slogan - smart decisions, lasting value.

Located in the heart of North Africa, Algeria covers an area of 2 381 741 km². It stands at the crossroad of three worlds, Arab, African and Mediterranean. As a center of arts and civilization, Algeria has historically been a welcoming country of meeting and exchanges.

It is the largest country in Africa and the tenth largest in the world. Algeria is a spectacular land of dramatic geographic and climatic contrasts where the beauty of the Mediterranean landscape is contiguous to the majestic spaces of the Sahara.

Algeria is a major world producer of natural gas and has been classified recently as being the first to discover oil.

In a continuous effort to diversify its economy and promote its natural resources as much as its human capital, it is mainly made up of young people.

The country is moving forward to achieve its goal of being economically independent of oil.

The main objectives of the new Investment Law are:

- to develop priority sectors of activity with high added value
- to ensure a sustainable and balanced territorial development
- to develop natural resources and local raw material
- to promote technology transfer and to develop innovation and the knowledge economy
- to generalize the use of new technologies
- to boost the creation of permanent jobs and to promote the competence of human resources
- to reinforce and improve the competitiveness of the national economy and its export capacity.

These objectives are set to support innovation and to encourage foreign investment, which is very low in Algeria compared to its many resources, opportunities and projects available. It is able to offer the best advantages to align with the ambitions of the investors.

The law introduces four types of investments:

Investment of creation

Any investment carried out with a view to the initial formation of technical capital and acquisition of assets, with a view to the creation of capacity for production of goods and/or services.

Investment of extension

Any investment carried out with a view of increasing the production capacities of goods and/or services, by the acquisition of new means of production in addition to the existing ones.

The acquisition of additional ancillary and/or related equipment does not give the investment the character of an extension. The same applies to the acquisition or replacement of equipment identical to the existing equipment.

Rehabilitation investment

Any investment carried out, consisting of the acquisition of goods and/or services, intended to bring existing materials and equipment in line with equipment to compensate for technological obsolescence or wear and tear that affects them so as to increase productivity or to resume an activity that has been shut down for at least three (3) years.

Relocation of activities from abroad

Action by which a foreign company transfers all or part of its activities from abroad to Algeria.

Each type of investment will receive advantages and incentives.

Each type of investment will receive advantages and incentives, which could be a tax exemption or a bank loan as follows:

- Up to 10 years of tax exemption, depending on the location and size of the project;
- Partial or total refund of expenses related to infrastructure works in the southern and highland areas and in areas where the development requires a contribution from the State;
- Reduction in employers' contribution to social security for the recruitment of young job seekers;
- Renewable concession of land over periods of 33 years;
- Discounts on the rental fee on the land and property acquired within the framework of the realization of the investment;
- Temporary Exemption for 5 years of Companies Benefits Tax (IBS), Global Income Tax (IRG) and Tax on Professional Activity (TAP) and 3% bonus on the interest rate on bank loans granted to investments in steel and metal industries, hydraulic and electrical appliances, chemical Industry, mechanics and automotive, pharmaceuticals, aerospace, ship building and repair, advanced technology, food processing, textiles and clothing, leather, wood and furniture industry;
- Exemption from VAT, customs duties, or any other taxes or charge for the equipment needed for investment by industrial companies in the field of research and development;
- Covering by the Public Treasury of the bank interest for investments made by industrial companies for the acquisition and mastery of technology to enhance the level of industrial integration of their products and their competitiveness;
- Protected by international agreements and international arbitration as a party to 48 bilateral agreements to promote investments and reciprocal protection;
- Party to 65 bilateral agreements to prevent double taxation.

The natural resources offer a huge advantage, combined with a population mainly made-up of young people who are generally educated and speak several languages. This gives Algeria the capabilities to create an ecosystem where renewable energy, start-up and industry will be promoted and where foreign investors are welcomed.

The team of Crowe Algeria is available for you to reach out to us through www.crowe.dz

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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 more than 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.

Crowe provides global reach on a personal scale. Crowe firms focus on the future, the client experience and working with clients to build something valuable, substantial, and enduring. Close working relationships are at the heart of our effective service delivery.

At Crowe, our professionals all share one commitment, to deliver excellence.