









Capability Statement

Ghana

2023



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About Us - KPMG Corporate Profile

Our Global Footprint

Globally connected, locally relevant

For almost 100 years, KPMG has provided very high calibre professional services to its clients. Today, having successfully grown to be one of the largest professional services organisations in the world, KPMG is acknowledged as a leader in all forms of audit, tax, and advisory services with a global approach to services that spans industry sectors and national boundaries. Global capability and consistency are central to the way we work.

By providing global organisations with the same quality of service and behaviour around the world, we can work with them wherever they choose to operate. Our industry focus helps KPMG people to develop a rich understanding of clients' businesses and the insight, skills, and resources required to address industry-specific issues and opportunities.

KPMG facts and figures...

What set us apart...

Our business model enables deep industry experts to work side by side with business leaders to develop and deliver solutions using highly specialised teams tailored to the specific business needs of clients.

We have many strategic alliances including technical advisors/consultants that further broaden our capability set and help us bring targeted solutions to clients.

With **265,646 people** worldwide, KPMG member firms provide audit and assurance, tax and legal and financial advisory services in **143 countries** across **635 cities**.

In FY21, we launched our new global ESG plan that includes a more than US\$1.5 billion investment over the next three years to focus on five priority areas: solutions, Talent, Supporting developing nations, Collaborations and alliances, Listening and taking action.

KPMG has some **12,321 partners** and **253,325 staff** serving our clients.

Worldwide fee income of **US\$32.13 billion** in 2021.

KPMG has a **large client base** representing commercial, financial and government interests in virtually **every sector** of the global economy.



About Us - KPMG Corporate Profile

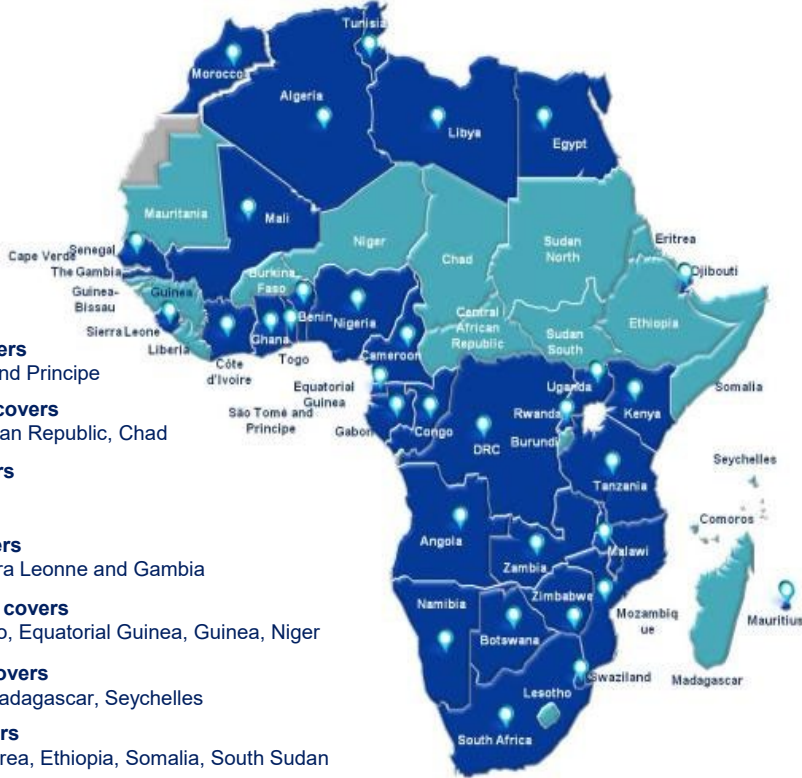
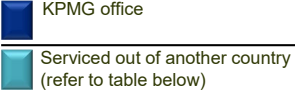
Our Africa Footprint

KPMG is well represented across the African continent. Our objectives are to provide consistent, high-quality services to multi-national, regional and local clients and to enhance the product offering in certain previously under-served markets.

Our extensive network of practices enables KPMG to ensure that our clients have access to a blend of professionals who are well versed with local conditions, giving them access to skilled resources, no matter where they are in Africa

Our 'African Footprint' enables all African offices to work effectively and efficiently across the continent. Through a compelling vision, outstanding teamwork and sustained relevant investment over several years, KPMG is bringing together our African practices for the benefit of our clients and growth of our people.

KPMG in West Africa
 The West Africa practice is made up of Nigeria and Ghana with offices in Accra, Lagos and Abuja. The regional framework helps KPMG maintain a wide range of expertise and maximize the benefits of its services, while passing these on to our clients at all times.



Offices servicing other countries

- Angola covers**
São Tomé and Príncipe
- Cameroon covers**
Central African Republic, Chad
- Egypt covers**
Sudan
- Ghana covers**
Liberia, Sierra Leone and Gambia
- Ivory Coast covers**
Burkina Faso, Equatorial Guinea, Guinea, Niger
- Mauritius covers**
Comoros, Madagascar, Seychelles
- Kenya covers**
Burundi, Eritrea, Ethiopia, Somalia, South Sudan
- Senegal covers**
Cape Verde, Guinea-Bissau, Mauritania
- South Africa covers**
Lesotho



KPMG Corporate Profile

KPMG in Ghana

KPMG in Ghana is a partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International. It and has been operating in Ghana since 1920's, providing multidisciplinary professional services to both local and international organisations within the Ghanaian business community.

Originally set up as Cassleto Elliott & Co, it later evolved to become Peat Marwick Cassleto Elliott and Co. Later, it operated under the name Peat Marwick, Okoh & Co. until 1 January 1996, when the name changed to KPMG in line with a decision of the international council of KPMG to have all affiliate firms adopt that name.

Our vision is to build and sustain our reputation as the best firm to work with by ensuring that our people, our clients and our communities achieve their full potential. With passion and purpose we work shoulder to shoulder with our clients, integrating innovative approaches and deep expertise to deliver real results.



The Services we offer

Audit

- Financial Statement Audit
- Statutory Audit
- Audit Related Services

Tax

- International Corporate Tax
- Business Tax
- Indirect Tax
- Personal Tax
- Global Mobility Service

Advisory

Management Consulting

- Strategy and Operations
- Financial Management
- People and Change
- IT Advisory in Management Consulting
- Business Intelligence and Analytics
- Shared Services and Outsourced Advisory
- Transformational Programme Management

Risk Consulting

- Financial Risk Management
- Accounting Advisory Services
- Internal Audit and Risk Compliance
- IT Advisory in Risk Consulting
- Forensic
- ESG & Sustainability

Deal Advisory

- Transaction Services
- Restructuring
- Corporate Finance
- Public Private Partnerships



Our Lines of Business

Financial Services

- Banking
- Insurance
- Capital Markets
- Asset Management

Telecommunications, Media & Technology

- Communications
- Electronics
- Media
- Software and Business Services

Consumer, Industrial Markets

- Chemicals and Pharmaceuticals
- Retail
- Food and Drink
- Consumer Products

Energy and Natural Resources

- Power and Utilities
- Mining
- Oil and Gas

Infrastructure, Government and Healthcare

- Government
- Healthcare
- Transport
- Building, Construction and Real Estate
- Funding Agencies



Our Clients

Global, National and Middle Market entities

Snapshot of KPMG in Ghana

- 15 Partners
- Over 400 staff members

Our Culture

KPMG was the first major firm to introduce global values, built on a foundation of three pillars – **Clients**, **People** and **Knowledge**. These values define clearly what KPMG stands for, and are the guiding principles for how we manage our work, ourselves and our relationships.

Clients



“We are passionate about working with clients to deliver value beyond their expectations in order to develop lasting relationships based on mutual trust and respect”.

People



“We will flourish in an environment where teamwork allows self-fulfilment through an atmosphere of respect, support, openness and trust, and where we can provide challenging and rewarding work and career development opportunities”.

Knowledge



“We will continuously extend the frontiers of our shared knowledge by treating knowledge as a highly valued asset which everyone in the firm has a right and obligation to use and a responsibility to contribute towards”.

Our Values

Integrity – We do what is right

Excellence – We never stop learning and improving

Courage – We think and act boldly

Together – We respect each other and draw strength from our differences

For Better – We do what matters

KPMG is constantly seeking new ways to improve. Through this approach of challenge and thought leadership, we can deliver service excellence at all times and help businesses succeed.

Our Services



Our Services

“KPMG gives you access to experienced professionals with strong technical expertise and intimate sector based knowledge to help you meet all your challenges.”

Businesses across the globe are transforming and technology is becoming an increasingly important component of doing business today. Coupled with tight regulatory policies and the need to efficiently strategise to stay on top of issues, businesses are looking for services companies that have their growth and success at heart – to help them deliver integrated best-in-class solutions.

With this in mind, KPMG has aligned its services to help accelerate growth for clients. Our aim is to break down functional, sector and geographical silos and place our clients issues at the heart of our business. So no matter the geographical locations and challenges our clients face, we are better positioned to draw on experts from any of our 146 countries to help deliver the best of services to them.

With our deep industry knowledge and highly skilled personnel, KPMG brings to bear our skill and ability in addressing issues. Whether it is in the area of cyber security, data analytics, strategy, asset business, regulatory or transformation, we provide assistance in our 3 key areas – Audit, Tax and Advisory along these lines. We have greater speed to the market because of our global coverage and a mass of deep subject matter experts on our team, both locally and internationally.



Audit



Our Services - Audit

“KPMG gives you access to experienced professionals with strong technical expertise and intimate sector based knowledge to help you meet all your challenges.”



Audit

Audit is a major service offered by our firm. This is provided to government and non-government institutions, limited liability companies, partnerships and sole proprietorship.

In addition to statutory audits we also undertake project audits that require our opinion on whether resources allocated to specific projects have been efficiently and effectively used.

At KPMG, we see audit as an opportunity, not an obligation. We go broader and deeper, beyond statutory requirements, to realise the value of the data that is available. We help organisations take stock of their financial position, learn about their performance, understand where they could be doing better, and prepare for what the future may bring. Our dynamic audit is designed to unlock the value of our audit process. We are committed to providing businesses with credibility and transparency in financial reporting.

Our approach is based on delivering no surprises, with early advice on any potential issues. Through regular contact and discussions, we are focused on building strong working relationships and bringing fresh perspectives to our clients' businesses.



Our audit methodology:

1. Meets applicable national and international standards
2. Emphasises the importance of substantive procedures and effective risk assessment and control testing activities
3. Utilises a multidisciplinary approach via industry-experienced teams with the knowledge, skills, and experience to help make a difference to our clients' business performance
4. Provides a basis for a globally consistent audit approach wherever our clients do business.

Accounting Standards

Accounting standards are continually evolving. Our experienced team of professionals can help ensure that you meet your financial reporting obligations and that your financial reports truly reflect your business.

Our knowledge and experience spans GAAS, IFRS and IPSAS. If you do business outside Ghana, we can work with you and our international colleagues to help ensure your obligations are met efficiently and effectively.

At KPMG, we use Data & Analytics to heighten audit quality, direct our focus to work that matters and add value by creating insights for our clients.

Our Audit Services

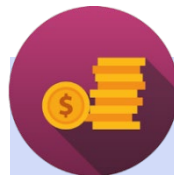


Financial Statement Audit

The cornerstone of any audit is the process of understanding the business. At KPMG, we work hard to understand the drivers and risks of your business and your market. Our independent assurance and insight go beyond the audit opinion, giving you a greater understanding of your organisation. Our challenging objectivity will help you identify emerging risks and develop workable solutions.

Our professionals can help you to drive value from the audit, effectively communicate with stakeholders, improve efficiency and resolve accounting issues in a timely and practical manner.

To enhance our ability to challenge assumptions and provide deep insights, we have been investing in innovative data and analytics technology, which will further contribute to the quality and value of our audits.



Financial Reporting

Accounting standards are continually evolving. Our experienced team of professionals can help ensure that you meet your financial reporting obligations and that your financial reports truly reflect your business.

With IFRS becoming the common language for financial reporting, it is vital that companies fully understand these principle-based standards and the business impact of adopting these. It is also essential for companies to keep up to date with new developments as IFRS continues to evolve.

We bring together our IFRS experts from our Department for Professional Practice to provide you with the latest guidance, IFRS news, thought leadership and insight. This includes webcasts, articles, publications and IFRS Training.

Our Audit Services Contd.



IPSAS

Accrual accounting improves the quality of general purpose reporting by public sector entities, and can lead to better informed assessments of the resource allocation decisions made by governments, thereby helping in the increase of transparency and accountability.

Strong and transparent financial reporting has the potential to improve public sector decision making and to make governments more accountable to their constituents.

Governments that report on a cash basis do not account for significant liabilities, such as pensions and infrastructure development.

Because they closely follow the International Financial Reporting Standards (IFRS), IPSAS are a set of rules that is well understood and recognised the world over. These standards offer governments and international non-profit organisations (NPOs) a valuable framework for ensuring globally transparent financial reporting.

IPSAS-based financial reporting can establish trust, create transparency and also make it possible to tap new sources of funding.



KPMG's expertise

- Official publisher of the authorised German translation of IPSAS. All standards have been supplemented with flowcharts for ease of reading.
- Auditing of public sector institutions
- Support on matters related to accounting and reporting
- Support provided by interdisciplinary project teams for redesigning processes and the IT environment
- Roll-out and review of planning and control instruments.

Our Audit Services Contd

Audit Related Services

In addition to the traditional financial statement audit, most organisations experience needs for independent, objective assurance on financial information, transactions and processes.

Independent assurance and verification adds credibility to an organisation's disclosures and reporting, particularly when it is not a statutory requirement.

How we can help

KPMG offers a range of audit related services described below:

Completion Audits: Provides assurance around specific financial measures of an entity being bought or sold.

Report on Internal Controls: Consists of reasonable or limited assurance engagements to provide an independent conclusion on internal controls conducted at a client's request.

Review Report:

Expresses a moderate assurance conclusion on financial information where a full scope audit is not required.

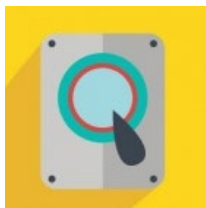
Agreed Upon Procedures: Performs procedures agreed between an entity and a third party to produce factual findings about financial information or operational processes.

Compliance Audit: Provides assurance on an entity's compliance with legal or contractual obligation e.g. loan covenants, donor's funding conditions.

Audit of Prospective Financial Information: Covers the potential consequences of possible future events and actions. It is future oriented and therefore speculative.

We seek to build and preserve the trust, respect and confidence of our clients by providing clear, relevant and timely advice.

Our Audit Services Contd.



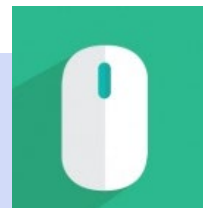
Internal Audit

Enhanced clarity and a deeper understanding of your business. These are the key objectives of an internal audit.

Today, organisations face unprecedented pressure and risk. Increased regulation, the complexities of operating globally, consumer demands and economic and political volatility all present tough challenges.

The importance of an effective and forward-thinking internal audit function is paramount. It has never been higher on the boardroom agenda.

At KPMG, we work with internal audit committees and their heads to develop quality internal audit functions that deliver strategic business assurance, identify opportunities and enhance value. Applying wide-ranging industry experience, we will make your internal audit functions, enterprise risk management programmes and risks and controls management as effective as possible.



Assurance Services

Accurate information is crucial for business decisions and business leaders need assurances beyond that provided by financial statement audits.

Deciding which risks to take is a challenging task. It can be even more difficult if you're concerned about systems or processes that are inaccurate, ambiguous or even unknown. Without the necessary assurances, you cannot be sure you have the right level of governance and risk management.

At KPMG, our assurance service will help your business mitigate risk and capitalise on new opportunities. We take a rigorous approach to the areas of your business that can be difficult to quantify or measure. We deal with complex situations and provide assurance where there is uncertainty.

Our Audit Services Contd.



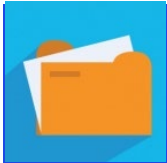
Better Business Reporting

Do you recognise the business presented in your Annual Report? Does it really tell your investors whether you've had a good year? Corporate reporting is evolving to provide investors with a broader perspective on business performance to address these questions. Whether you are trying to stay ahead of reporting requirements, or just want to give a better account of your business's performance, we can help you to align your reporting with what's important to your business.

Narrative reporting content in Annual Reports is receiving growing focus from investors and regulators alike. Preparers are increasingly being asked to focus on the matters most relevant to the future of their business, rather than following a list of prescribed disclosures. The result is much greater emphasis on the business model and strategy as a basis for reporting.

But building a report around your business strategy can be daunting without the comfort-blanket of a disclosure checklist. For those that succeed, the potential reward is a more concise report that is focused on the key drivers of business value – one that is better equipped to support an effective investor dialogue.

Our Audit Service Contd.



Sustainability Services

We know that businesses can play a positive role in society. We help senior leaders overcome resistance to the responsible business agenda and break down barriers to change. We challenge our clients to think differently about strategy, governance, operations, monitoring and evaluation.

Through our assurance, tax and advisory services, we can help you build sustainability into your business's operations and performance.

Through our expanding sustainability network, which spans KPMG member firms in more than 50 countries, we apply a consistent, global approach to the services we offer. We can also respond to complex challenges at organisations that operate in multiple industry sectors and geographies.



Reporting and Assurance

Organisations have been reporting financial information for many decades. Sustainability reporting is, by comparison, still in its infancy.

As companies incorporate sustainability into their core business strategies, the importance of timely and accurate sustainability related information increases.

Today's businesses need to be concerned about the accuracy and integrity of sustainability information and data which is reported to stakeholders or used for strategic decision making. The reputational risk of getting it wrong is significant, both in terms of not managing the right risks or reporting inaccurate information. Organisations cannot afford to make mistakes.

KPMG's sustainability assurance professionals can assist organisations with:

- Compliance with legal requirements and applying the latest reporting standards and frameworks
- Assurance readiness and process assessments
- External and internal assurance over sustainability reporting
- Reporting assessments and enhancements
- Performance measurement and reporting
- Integrated reporting

Our Audit Services Contd.

- Develop realistic targets and effective monitoring mechanisms
- Offer reassurance to Board of Directors that data is accurate and complete by strengthening the procedures and controls around performance data
- Identify financial savings during reviews of Health, Safety and Environmental KPIs
- Produce an integrated report aligned more with the principles and focus areas of the International Integrated Reporting Council (IIRC) framework



Audit Technology

The financial statement audit has long delivered compliance and confidence, and it will continue to do so. But in today's business environment audits can do even more. Advances in technology and an explosion of data have changed the game. Organisations and investors now have access to a breadth and depth of information that would have been unthinkable a decade ago.

With the latest innovations in audit technology, our experts are harnessing this data to unlock more value from your audit. We are raising the bar on audit quality by analysing greater quantities of data and digging deeper to provide a more robust audit opinion and actionable insights, delivered seamlessly through our integrated platforms.

KPMG Audit Tools



KPMG CLARA

Advances in technology, an explosion of data and the need to be more relevant in financial reporting are driving audit transformation. In response, KPMG has launched our new audit tool KPMG CLARA.

KPMG Clara brings together data analytics, collaboration and a global audit workflow into a single audit platform. It enhances audit quality, helping us unlock more value from your audit:

KPMG CLARA helps us provide the following:

- Integrated, leading-edge technologies, helping us make better informed audit judgements over vast populations through a secure online portal
- Deeper actionable insights, from the audit, delivered to you throughout the audit process
- Access to deep industry insights and relevant intelligence, bringing clarity to complex issues, regulations and standards wherever they appear across the globe
- A consistent and robust audit across multiple locations
- As new technologies evolve, so too will KPMG Clara. Already using the latest technologies, such as cognitive automation, KPMG Clara will grow to integrate new technologies into the mainstream audit.

Tax

Overview of KPMG Tax

Businesses across the globe are transforming and technology is becoming an increasingly important component of doing business today. Coupled with tight regulatory policies and the need to efficiently strategise to stay on top of issues, businesses are looking for services companies that have their growth and success at heart – to help them deliver integrated best-in-class solutions.

With this in mind, KPMG has aligned its services to help accelerate growth for clients. Our aim is to break down functional, sector and geographical silos and place our clients issues at the heart of our business. So no matter the geographical locations and challenges our clients face, we are better positioned to draw on experts from any of our 152 countries to help deliver the best of services to them.

With our deep industry knowledge and highly skilled personnel, KPMG brings to bear our skill and ability in addressing issues. Whether it is in the area of cyber security, data analytics, strategy, asset business, regulatory or transformation, we provide assistance in our 3 key areas – Audit, Tax and Advisory along these lines. We have greater speed to the market because of our global coverage and a mass of deep subject matter experts on our team, both locally and internationally.

KPMG’s tax practice consists of a global network of respected professionals with extensive practical experience across a wide spectrum of taxation areas. We think beyond the present to deliver long-lasting value to our clients.

Forward-looking advice

Delivering fresh, practical advice requires a multi-disciplinary, commercial approach, based on in-depth industry understanding and a collaborative ethos. We have dedicated teams of professionals with wide-ranging industry experience from across KPMG’s cross-border service divisions. This enables us to not only identify the tax issues our clients are facing and provide timely, well-informed solutions, but by anticipating potential future developments, we also deliver advice that meets the needs of tomorrow as well as today.

How KPMG can help you

Investing in Ghana

We offer a range of corporate services that can add long-term value to your business, covering all aspects of investment into Ghana. Our market-entry services include advice on the Foreign Business Law, tax planning, formation of companies, corporate restructures and business transfers.

Overview of KPMG Tax – Cont'd

Keeping track of the frequently changing tax system represents a significant challenge for companies. The complexity of business life and the Ghanaian and international tax systems present many opportunities for tax planning but at the same time may contain unforeseen difficulties and sources of risk.

KPMG in Ghana's Tax Department professionals have significant experience in assisting clients to prepare thoroughly in making sound business decisions. In order to offer the highest possible standards of service, our Tax specialists know and understand the business activity of our clients to help them achieve significant tax savings and avoid unnecessary risk. With new and appropriately compiled strategies, KPMG's Tax Department always strives to decrease a client's tax burden and help reduce their risks. Our Tax Department has aligned its operations in order to be able to offer approaches best suited to the needs of our clients, taking into account the most characteristic features of their business activities. In the following pages we will introduce industry-focused services offered by professionals operating within the Tax Department of KPMG. KPMG is involved in helping our clients to prepare for tax law changes and being able to apply tax laws appropriately.

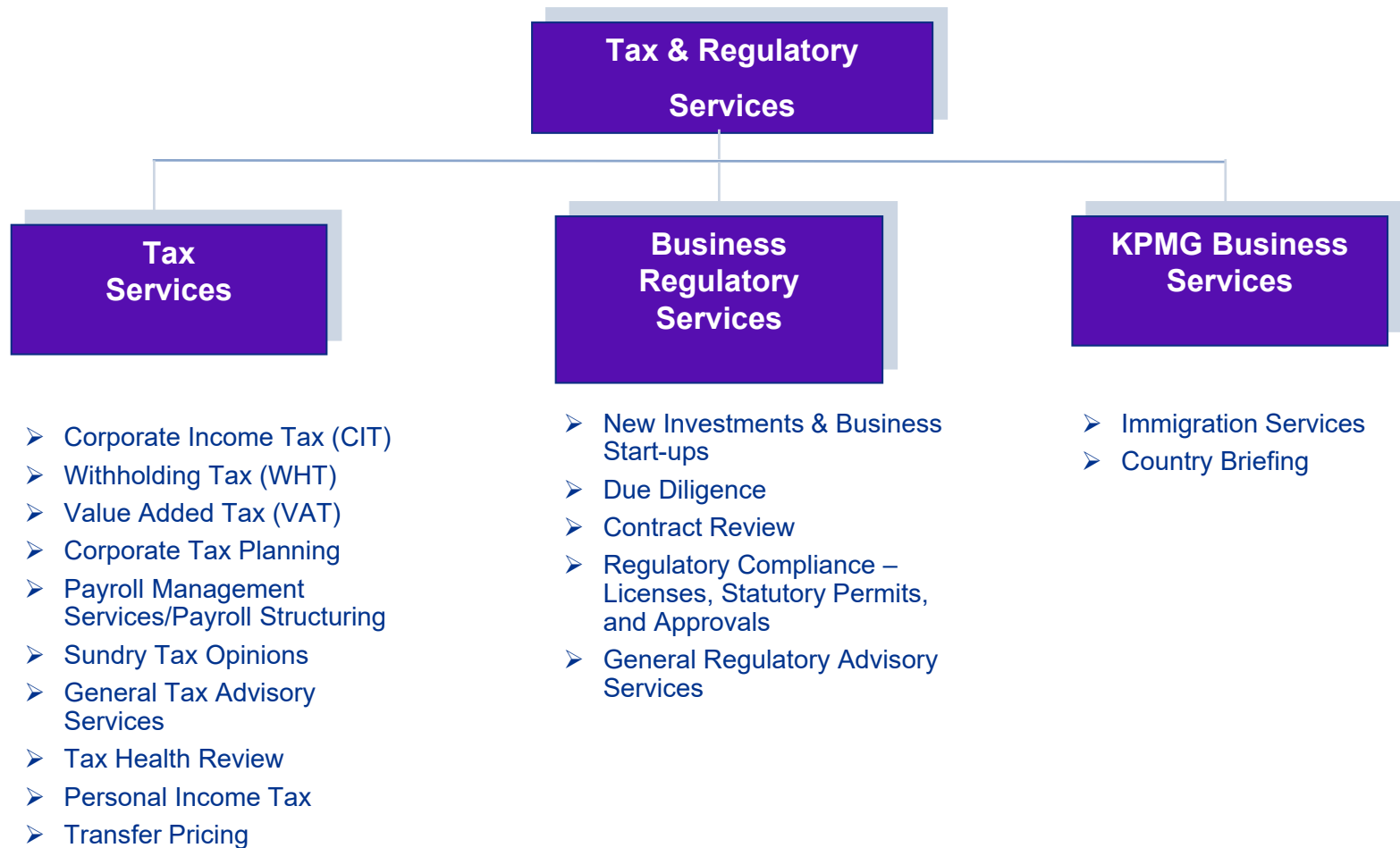
The Ghana Tax practice is developed around functions such as direct taxes (corporate income tax), Indirect Taxes (VAT/NHIL and custom duties), Personal Income Tax and Withholding Tax Management. Our tax practice has teams that provide varied Tax Advisory Services to clients operating in all the major sectors of the Ghanaian economy. We advise clients on a wide range of tax and business issues, including restructuring of transactions for maximum tax advantage.

Our cross-function teams specialise in the following industries:

- Financial Services
- Consumer and Industrial Markets
- Telecommunications, Media and Technology
- Infrastructure, Government and Health
- Energy and Natural Resources



Our Tax & Regulatory Services



Tax & Regulatory Services

Tax Services

Our Tax Practice is developed around functions such as Corporate Income Tax (CIT), Indirect Taxes (VAT and Customs), Personal Income Tax and Withholding Tax Management.

Our tax practice has teams that provide varied tax advisory services to clients operating in all the major sectors of the Ghanaian economy.

We advise clients on a wide range of tax and business issues, including restructuring of transactions for maximum tax advantage.

A. Corporate Income Tax

- preparation and filing of annual corporate income tax returns with the GRA after obtaining the necessary approval
- processing and obtaining Tax Clearance Certificate (TCC) for Companies
- liaising with the GRA to resolve queries and issues relating to CIT, if any
- representing Companies at tax audits conducted by the GRA and other regulatory authorities, and resolving issues that may arise

- review of corporate tax records to determine extent of compliance with the enabling legislation and identify areas of potential exposure
- provision of advice, based on hands-on experience, on the tax implications of new legislation, transactions and services
- review of corporate tax records to identify possible tax planning opportunities to manage potential tax exposure.

B. Withholding Tax (WHT)

Our tax consultants have been trained to provide advice on Withholding tax matters and to assist companies to remit WHT deducted from vendors' invoices and follow up with the tax authority to obtain receipts. We also represent companies at WHT audits and help companies to process and obtain Withholding Tax Exemption Certificates.

We perform activities such as:

- review of compliance with withholding tax on payments to residents for the supply of goods and services (other than employment tax)
- review of compliance with withholding tax on payments to non-residents and
- review of compliance with withholding tax on payments to non-residents with permanent establishment.

Tax & Regulatory Services - (Cont'd)

C. Value Added Tax

- Indirect taxes, like VAT and customs duties, can impact businesses in more ways than is often realised. While they can represent major cost and compliance burdens, they can also provide additional sources of cash flow for some businesses, and are therefore opportunities.
- KPMG assists companies to register with the Value Added Tax Service (VAT Service) for VAT purposes and prepares and files monthly VAT returns with the local VAT office for our clients.
- We provide VAT advisory services, represent clients' companies at routine VAT audits, and attend to queries that may arise.
- We provide VAT advisory services.

D. Payroll Services/Payroll Restructuring

Our payroll and pay restructuring services comprise the following:

- Developing tax efficient payroll structures and assisting in implementing the preferred option
- Customising our payroll processing package to meet the Company's requirements
- Processing the monthly payroll based on information provided by the Company
- Payroll administration
- Computation of employee tax (PAYE), and Social Security and National Insurance Trust (SSNIT) contributions for each month.

- Remittance of the monthly PAYE tax, and SSF contributions to the appropriate authorities
- Payroll review – Conducting a review of the local and expatriate staff PAYE taxes for compliance
- Payroll restructuring for tax compliance and efficiency
- Completion of the statutory returns such as Annual Declaration of Income and Allowances, Employers' year-end returns, etc.
- Set up and maintain a payroll application for the company
- On receipt of monthly amendments regarding employees, we update the payroll database with the required changes and prepare payroll reports for each month, subject to review and agreement by clients
- Provision of monthly reports of payroll costs, analysed into various cost centres and cost types as deemed appropriate by clients
- Payment of employee statutory deductions (PAYE taxes and Social Security) on behalf of clients
- Instructing bankers to make transfers to employee accounts
- Submitting payroll information (in soft and hard copies) to clients on a monthly basis and
- Provision of monthly payroll advice for each employee.

Tax & Regulatory Services - (Cont'd)

E. Rendering of opinions on sundry tax and regulatory issues as and when required.

Advising on tax issues on a case-by-case basis.

F. Tax Health Review

Our Tax Health Review is intended to assess the level of tax compliance of an entity and identify areas of non-compliance for correction. With this service, we examine the books for evidence of tax compliance in the following areas:

G. Personal Income Tax: The personal income tax group of KPMG offers a wide range of services essential to high net worth individuals, owner-managers of businesses and corporate directors and executives.

- KPMG's personal tax professionals advise on the complete spectrum of tax concerns that affect these individuals.

H. Transfer Pricing: KPMG's Transfer Pricing Services group provides clients with 'big picture' transfer pricing planning worldwide.

- We further estimate total tax exposure in non-compliant areas and provide recommendations to ensure efficiency.

Tax & Regulatory Services - (Cont'd)

Business Regulatory Services (BRS)

Business Regulatory Services (BRS) specialises in helping clients resolve business problems arising from the intricacies of the Ghanaian business regulatory environment.

BRS serves a select clientele among multinational corporations operating in Ghana. It operates within the framework of the firm's multi-disciplinary organisation. It is fully integrated within the firm's Tax, Audit and Advisory Divisions to help ensure clients receive seamless, value-added and strategy driven advice at all times. BRS helps clients resolve regulatory and commercial problems, in the following areas:

- New investment and business start-ups in Ghana
- Securities regulation
- Business acquisitions
- Due diligence investigations and or tax health reviews
- Review of commercial agreements for business issues
- Contract structuring and restructuring for tax efficiency
- Business organisation advisory services (joint ventures, wholly owned subsidiaries, etc.) including divestment, voluntary winding up/liquidation
- General regulatory compliance services, government liaison and obtaining specialised industry operating permit, licences and approvals
- Obtaining sundry operating permits and regulatory approvals relating to trade and investments.

KPMG Business Services

Through KPMG Business Services, we provide a full range of services to support our clients' business operations. We assist clients with the bureaucratic, administrative and logistical problems often encountered by companies operating in Ghana.

The objective is to free up our clients' time, and enable them to focus on their core business functions. Our services include:

- Immigration services
- Assistance with procurement of immigration quota
- Assistance with renewal of expatriate quota
- Obtaining Work Permits and Resident Permits
- Renewal of Work Permits and Resident Permits
- Country briefing – a guide to working and living in Ghana.

Our Tax Service Lines

Transfer Pricing Services

KPMG's Transfer Pricing Services group provides clients with 'big picture' transfer pricing planning worldwide.

Indirect Tax

Our team provides a new perspective on the long-term competitive advantage to be gained through more effective indirect tax planning.

Tax Outsourcing

KPMG's Tax Outsourcing practice is a global network through which we deploy our people, processes and technology to help our clients with their worldwide tax compliance obligations.

Business Mobility Services

KPMG professionals provide a complete package of proactive expatriate services, including international and local tax planning and reporting, and work permit and immigration services.

Corporate Tax Services

We work with clients to help ensure their business are structured to minimise taxes now and in the future, analyse the tax implications of their business decisions, and select the best structures for proposed transactions and new investments.

Personal Taxation Services

The personal income tax group of KPMG offers a wide range of services essential to high net worth individuals, owner-managers of businesses and corporate directors and executives. KPMG's personal tax professionals advise on the complete spectrum of tax concerns that affect these individuals.

Value Added Tax

KPMG assists companies to register with the Value Added Tax Service (VAT Service) for VAT purposes and prepares and files monthly VAT returns with the local VAT office for our clients. We provide VAT advisory services, represent clients' companies at routine VAT audits, and attend to queries that may arise.

Tax Due Diligence

Our Tax Due Diligence Service is patronised by companies who intend to acquire other companies, and wish to verify that no hidden tax liabilities exist. This knowledge assists them to bargain the purchase cost of the company. We are engaged to examine the books of the target company in all areas of tax.

Tax Health Review

Our Tax Health Review is intended to assess the level of tax compliance of an entity and identify areas of non-compliance for correction. With this service, we examine the books for evidence of tax compliance in various areas.

Withholding Tax (WHT)

Our tax consultants have been trained to provide advice on Withholding tax matters and to assist companies to remit WHT deducted from vendors' invoices and follow up with the tax authority to obtain receipts.



Advisory

Our Advisory Service Offering

We work with the world's leading organisations to create and protect the sustainable value of their business or organisation.

KPMG Advisory professionals provide deep knowledge and insightful opinions that help organisations navigate the complexities of today's changing marketplace.

We help clients transform their organisation – from improving performance, to optimising risk, to restructuring their operations or seizing new opportunities.

We are high-performing people, always striving to deliver excellent results and the proof rests with the success of our clients.

Across KPMG Advisory, we work with most of the world's largest and most influential organisations to help them achieve an enduring competitive advantage.

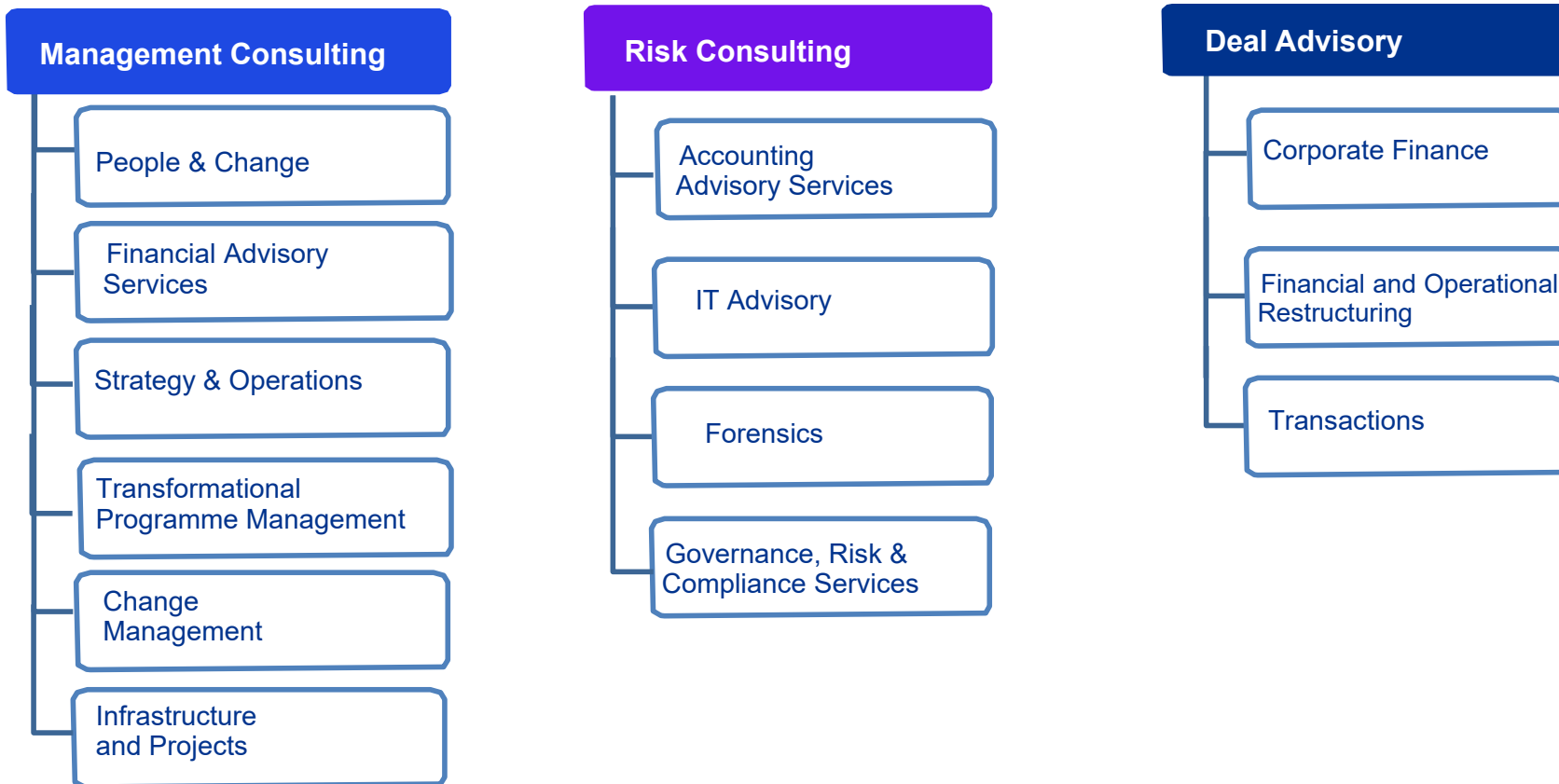
Our primary focus is to work with clients to create and protect the sustainable value they deliver to their customers, shareholders, employees and communities.

We listen carefully to the way in which clients describe their most pressing issues and help them think through and clarify the root causes of their challenges; we provide them with practical ideas and informed perspectives, and in doing so we enhance our reputation as their advisor of choice each and every day.

Globally, we are confidently managing and growing our Advisory business, and becoming a market leader in our own right.

Our Services - The Three Cornerstones of the Advisory Service Offering

We are structured to be able to build deep insights and experienced perspectives within three service groups:



By harnessing our extensive skills across these service groups, and uniting them to deliver comprehensive recommendations for clients, we earn our place at the top table.

Management Consulting

There are many organisations that are faced with the challenge of gaining competitive advantage while meeting the demands of fiscal austerity. For some, surviving in a world of geo-political macro-economic change and continued financial crisis is challenging enough.

Technological development is disrupting many long established business models and everywhere there are increasing demands for regulation. However, we have seen time and again how with the right advice and fresh thinking many businesses can thrive in such circumstances.

Our Management Consultants are a team of expert practitioners

They will not only advise you on what to do, but become part of the delivering the answer. They can help you to make better decisions, reduce costs, build a more effective organisation and develop appropriate technology strategies.

They start by understanding your organisation: your operation, competitive dynamics, culture, objectives and challenges. By seeing the world the way you do they can work to your agenda, not their own and will apply their insights to your specific strategic and operational issues.

However, KPMG's culture of curiosity, innovation and reinvention means that your thinking will be challenged - with a distinctive point of view.

We will give you value for money

That could mean faster time to value, lower costs, improved cash flow and higher revenue. This can help you achieve new goals, penetrate new markets, create successful mergers and simplify legacy systems and emerging technologies alike.



Management Consulting contd.

Our market-leading skills in strategic, functional, operational and technology consulting are combined with a history of more than a century of experience in audit, risk and regulatory consulting, tax and M&A issues. Our experience encompasses deep knowledge across a multitude of sectors. In particular, clients seek our help in dealing with critical areas of:

- Adapting to a changing world
- Efficiency and cost management
- Customer growth
- Embedding regulatory change
- Talent and human capital management
- Data and insight
- Technology

We help clients outperform their peers with the insights and assistance they need to think through and execute on their largest and most complex issues. We know their business, their operations and functions. We use our collective insight into industry issues and technologies to help them achieve lasting transformation.

We offer broad management consulting skills and combine these with a great deal more: audit, risk and M&A expertise along with a deep understanding of global tax and regulatory implications.

Our experienced professionals offer timely and practical advice to assist your business in helping achieve your goals by offering the following services:

- People and Change
- Financial Advisory Services
- Strategy and Operations
- Infrastructure and Projects
- Change Management

Risk Consulting

Managing risk well is strategically important and essential to the success of your business.

Amid mounting concerns about geopolitical, reputational and regulatory risks, many businesses are struggling to manage the threats they face.

Effective risk management processes need to be embedded into core decision-making. We'll help you to make confident, well-informed choices that drive more value and deliver outstanding results.

We have market-leading teams, technologies and solutions to help your business manage risk effectively - and maximise the opportunities it can provide.

Starting in the boardroom and working across your entire business, our Risk Consulting team are experienced in managing diverse risk issues including: fraud & financial crime, regulatory compliance, data breaches, cyber-attacks, technology risk management, risk frameworks and modelling, capital efficiency, corporate governance, dispute resolution and many more.

Our Services include:



Accounting Advisory Services – assists with becoming compliant with the International Financial Reporting Standards, and will advise your business about all technical accounting and reporting requirements.



Financial Risk Management – will assist you in defining, supporting and implementing risk strategies, actuarial and risk analytics as well as assisting you to comply with all necessary regulatory and compliance legislation and regulations.



Internal Audit, Risk and Compliance Services – this service enhances the efficiency and effectiveness of internal audit functions, enterprise risk management programmes, reviews of third party relationships, risk and controls management and sustainability programmes are carried out.



Forensic – assists clients to prevent, detect and respond to fraud, misconduct and non-compliance with expectations, and provides assistance in resolving disputes.



IT Advisory – Organisations rely on technology, but the trust they place in their technology is constantly under threat from data loss, system weakness or project failure. Technology-related failures persist because the full range and impact of technology risks is often 'clouded by controls'.

Our Technology Risk team can help you manage your risks. Our team brings awareness whilst helping keep information assets secure, systems functioning and controls operating effectively. Our aim is always to provide you with a service that meets your precise requirements.

Risk Consulting cont'd



Cyber Security

In today's technology-driven environment, your organisation faces complex challenges. Leadership needs a new perspective to help take control of cyber security, focusing on the areas that matter most.

At KPMG, we believe in proactively incorporating cyber risk management into all activities. Cyber security is not just a reactive technical fix – it can also be a driver of change and secure the future of your business.

We can give you the support and guidance you need to adapt to new threats. By evaluating business resilience, optimising the relationship between people, process and technology, and bringing the latest industry insights, we can help turn risk into advantage.

With our full lifecycle of services, which cover all aspects of Cyber Security from the board room through to the back office, we believe that cyber security should be about what you can do – not what you can't.



Business Resilience

The world is getting more turbulent faster than organisations are becoming resilient. How exposed are you to new threats? Are you ready to respond to a major crisis? Resilient organisations can withstand shocks, protect shareholder value and navigate disruptive change.

At KPMG, we'll help you identify and withstand incidents that could compromise the safety of your staff or disrupt your critical business activities.

We cover business continuity plan development and testing, cyber security and IT service resilience. We also offer physical security, crisis management planning and exercising, and supply chain risk assessment.

KPMG Enterprise



Specifically designed for mid-market businesses, KPMG Enterprise offers you a private business advisor, who works alongside you to help your business succeed. Passionate about getting to know you and your business, we have a simple philosophy; we look to add value both through the insight we bring and via our extensive broader network and resources, connecting you to market-leading insights, ideas and people.

Rooted in local communities across Ghana, we provide you with a team led by a senior manager, experienced in supporting the unique needs of privately- owned businesses. We'll challenge your thinking and help ensure we deliver the full capability of KPMG for you, no matter where you are or what your stage of development.

Our Services Include

- Succession Planning
 - Governance, Growth, Risk Management
 - Assurance, Tax
 - Exit Strategies, Wealth Preservation
- Philanthropy

Deal Advisory

KPMG's Transactions & Restructuring practice provides a range of services with a focus on middle market to large transactions domestically and globally. Whether you're a strategic buyer, a private equity investor or a lender, our professionals can help guide you on a deliberate path from early deal planning toward desired business results.

Our global team of dedicated professionals can provide transactions, corporate finance and restructuring assistance by placing a strong emphasis on stakeholder value, identifying key risks and benefits early and advising through the transaction lifecycle.

Divestiture, merger, joint venture, or acquisition capabilities differ dramatically from one company to another and from one deal to the next. We tailor our approach to focus on risks, complement your strengths, and support your areas of need.

We provide support throughout the transaction life cycle on both the "buy side" and "sell side," to strategic, financial buyers and banks. This support ranges from pre-bid assessments; financial, tax, commercial, and operational due diligence; integration, separation, accounting and tax transaction advisory services; financing and capital raising, operational and financial restructuring (out of court and in-court), and debt advisory services.

For a business that is underperforming, our restructuring professionals can work with management, stakeholders and lenders to help make real improvements to cash flow, profit & loss and the corporate balance sheet.

We take a hands-on approach to help you stabilise your business and identify new opportunities to make sustainable changes to your strategy, operations and finances.

Our Services

Corporate Finance

- Mergers & Acquisitions
- Pensions, Debt Advisory and Debt Financing Transactions
- Valuations
- Infrastructure Projects

Financial & Operational Restructuring

- Turnaround
- Financial Restructuring
- Insolvency
- Turnaround Executive Management

Transaction Service

- Buy-side/Sell-side Corporate & Private Equity
- Strategic Commercial Intelligence
- Capital Markets

Our ESG and Sustainability Service Offering



The world has changed...

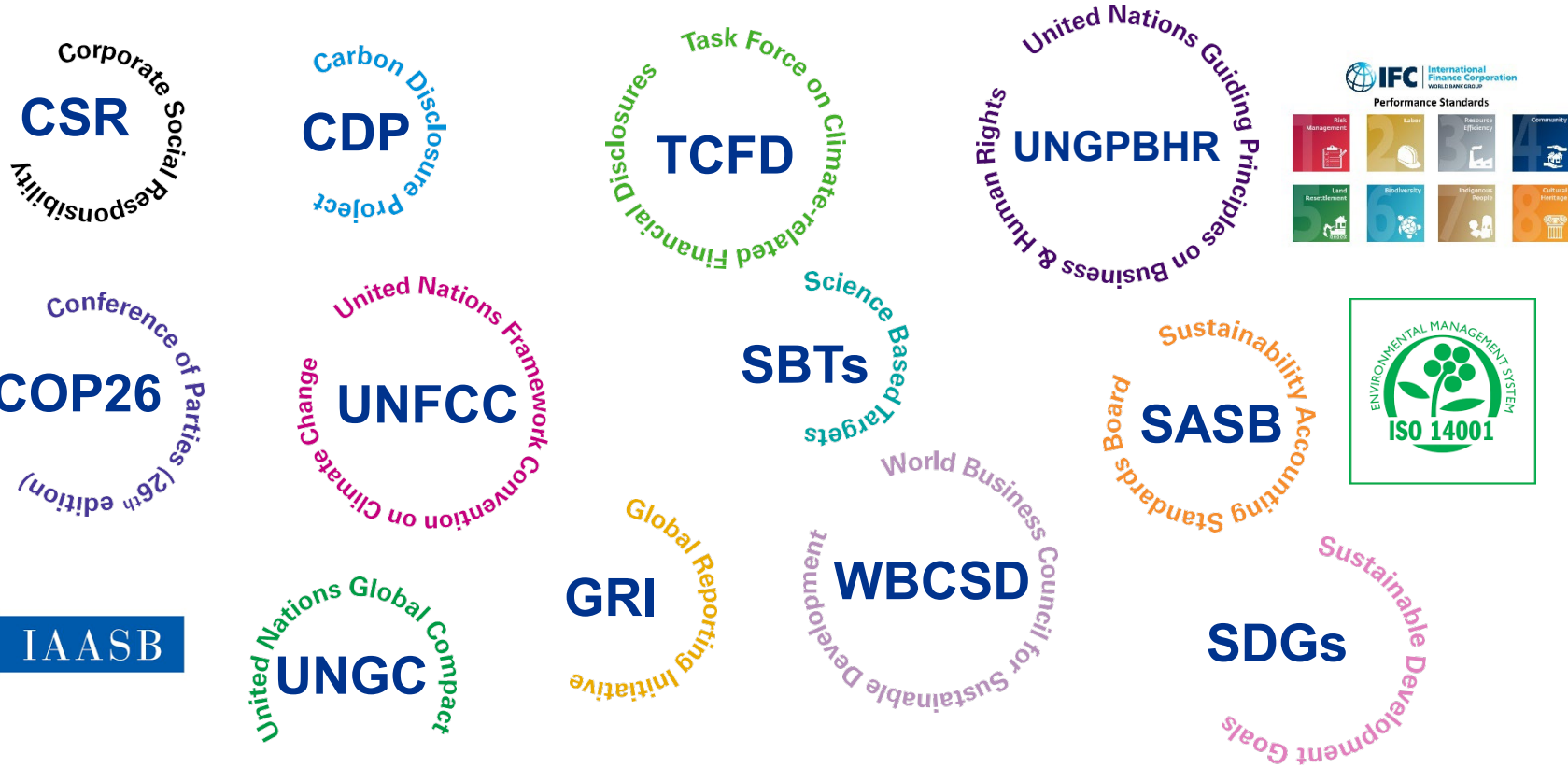


...towards responsible business



Navigating an ESG-oriented world

We employ this tried and tested framework to assist our clients assess, implement, transform and enhance the environmental, social, governance and sustainability needs



KPMG Impact



KPMG IMPACT is a platform to support and empower all KPMG colleagues to help clients fulfil their purpose and be a force for good, helping deliver the UN Sustainable Development Goals.

We organize our networks around the five KPMG IMPACT propositions:



ESG & Sustainability

Helps clients understand and adapt to new and emerging changes to the business landscape by developing responsible and sustainable strategies, business models, operations and investments.



Economic and Social Development

Works shoulder-to-shoulder with governments, multilateral institutions, private companies, foundations and other development-minded organizations to define policies, implement programs, and measure impact to achieve more equitable and sustainable growth across societies.



Sustainable Finance

Integrating environmental, social and governance (ESG) measurements into responsible investment, financing, insurance and corporate finance strategies and processes. Includes a Center of Excellence dedicated to impact investing for the Private Equity and Asset Management sectors.



Climate Change & Decarbonization

Drives business models, products and services that address climate change and to help clients reduce carbon emissions.



5. Impact Measurement, Assurance & Reporting

Enables clients to devise improved methods, tools and frameworks to better track and measure performance. We provide assurance on clients' performance and report impact against our key focus areas

The KPMG IMPACT vision and mission



OUR INSPIRATION:



OUR VISION:

Trusted to work with our clients to address the biggest issues facing our planet, having a real and positive impact today and for our collective future.

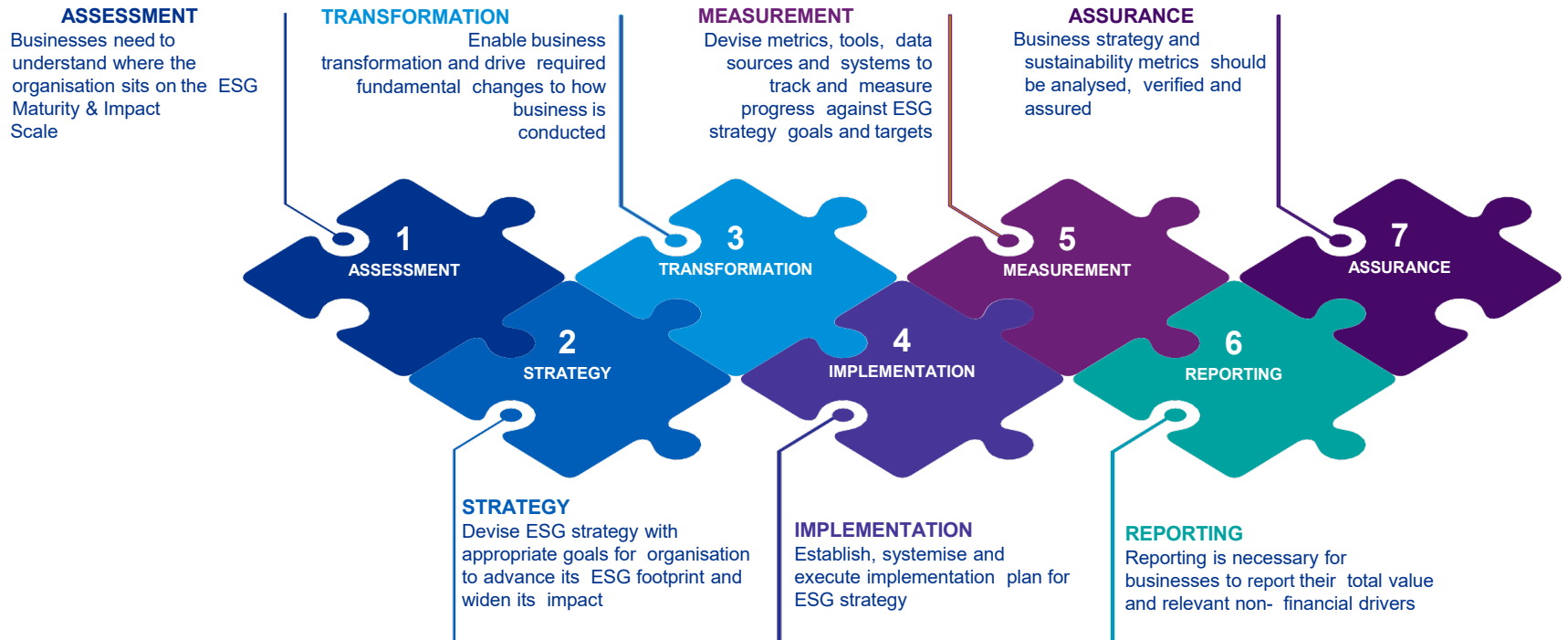
OUR MISSION:

We unite the best of KPMG to help our clients fulfil their purpose and deliver against the Sustainable Development Goals (SDGs), so all of our communities can thrive and prosper.

KPMG's FRAMEWORK



We employ this tried and tested framework to assist our clients assess, implement, transform and enhance the environmental, social, governance and sustainability needs



Our service offering

KPMG's ESG services are targeted to support clients in integrating ESG aspects in their strategy, processes and practices with the view of not only preserving, enhancing value.



ESG Strategy and Implementation

Assist in the development of short-term and long-term goals, strategies, key performance indicators (KPIs) and reporting structures, as well as prioritizing internal and external expectations



ESG Reporting & Disclosures

Assess the organization's sustainability performance in accordance with international sustainability frameworks, such as Global Reporting Initiative (GRI) Guidelines and the Integrated Reporting (IR) Framework

Sustainable Finance

Incorporate environmental, social and governance (ESG) criteria into responsible investment strategies to create lasting benefits for both clients and society



ESG Assurance Services

Third-party verification and assurance of non-financial information and sustainability disclosures included in standalone sustainability reports, integrated reports and annual reports



ESG Risk Assessments Services

Identify and measure ESG-related risks in accordance to standard or defined criteria and evaluate options to address existing gaps



ESG Due Diligence

Systematically assess the structure, strategy, critical regulatory compliances, policies and practices within the target organisation and identifies potential ESG risks and opportunities in the investment.

Our service offering cont'd



KPMG's ESG services are targeted to support clients in integrating ESG aspects in their strategy, processes and practices with the view of not only preserving, enhancing value.



Sustainable Operations & Supply Chain

We work with clients to integrate ESG considerations in supplier risk assessments, contracting, and procurement activities and measure ESG impacts to prioritize risks in the extended value chain.



True Value Services

We work with clients to performed comprehensive analysis of the entity's most significant economic, social and environmental impacts, both positives and negatives and apply financial values to these impacts.

Climate Risk and Sustainability

We assist client to understand, assess, measure and report on its carbon emissions and footprint.

Our Value Propositions to Client

Circular Economy

We assist clients to understand their peculiar challenge and designing products or services from the start for longer-term use, reuse and recycling.



Green and Social Bond

We work with Clients to provide expert advisory and assurance services to governments and businesses as they issue climate bonds, social bonds and green loans. Service includes financing options, bond criteria, execution and administration, stakeholder engagements and 3rd party assurance.



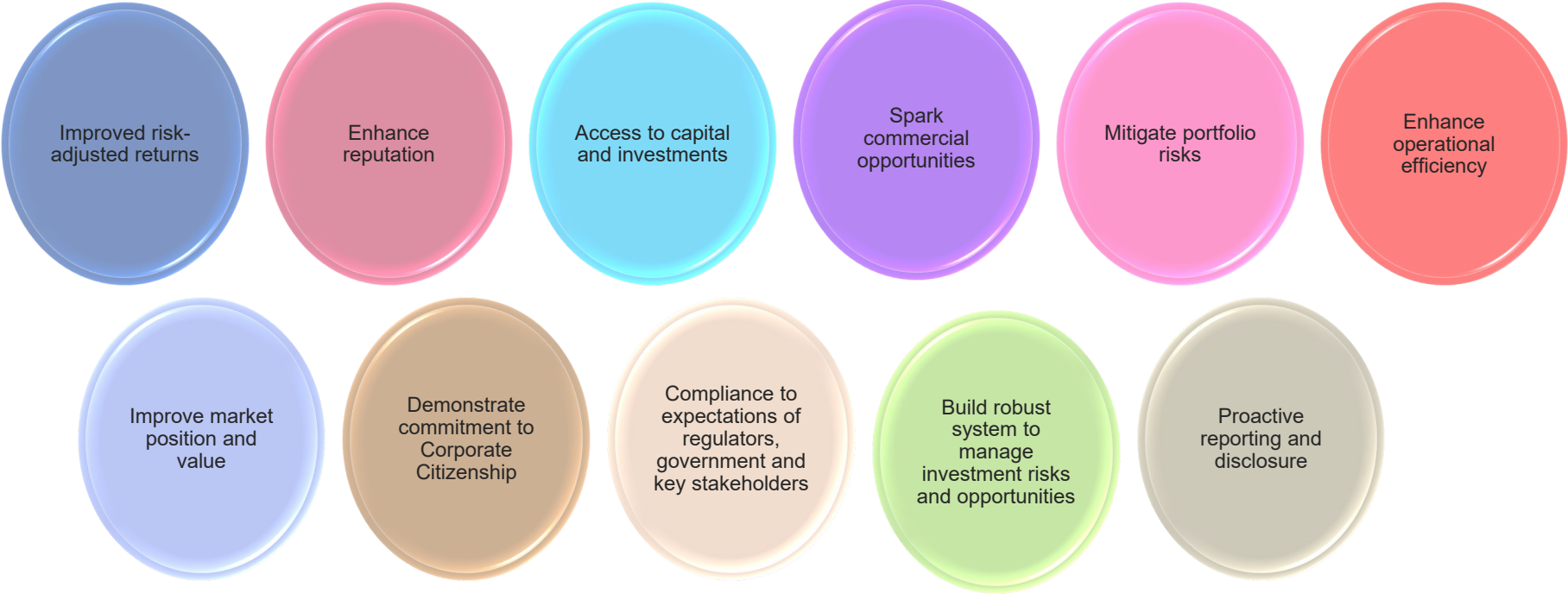
Design and Implementation of Environmental and Social Management System

We work with clients to design and implement an Environmental and Social Management System (ESMS) to serve as a framework for evaluating activities and transactions undertaken and provided to third parties.

Value to Clients



Clients that embrace and implement ESG and sustainability practices stand to derive the following benefits and value



Why KPMG?



Why KPMG?

Top Professional Brand

We have robust methodologies.

We are focused on customer needs and have a pragmatic approach for the design and delivery of our Projects. Our team has a proven track record in delivering similar engagements and an intimate knowledge of challenges faced by our clients.

KPMG has a strong brand and excellent reputation.

We deliver tailored business recommendations

We work with clients to develop tailored and comprehensive recommendations to meet their needs wherever their organisation may be in its business cycle – from distilling ‘big data’ to reveal valuable insights, to improving operating performance, optimising risk, restructuring an operation or seizing a new business opportunity through a merger, acquisition, strategic alliance or other transaction.

Constructive input and challenge

We consider it to be our responsibility to bring an independent perspective and constructively challenge existing processes and systems.

We will highlight and share with you both internal and external leading practice.

We employ a collaborative, integrated team approach

We deliver a full suite of recommendations, in collaboration with KPMG sector and technical experts in all parts of our business around the globe. By working in multi-disciplinary teams, we deliver holistic thinking and insights to even the most complex challenges.

We are forward thinking and passionate

We at KPMG are Forward Thinking and passionate about what we do.

Our curiosity always helps us bring insights on business trends and changing regulation.

We are also passionate about the quality of our work, combined with the courage of our convictions to challenge our clients thinking and the confidence to recommend the right long-term approach.

Data & Analytics

We deploy data and analytics specialists using IDEA CAATS to analyse large volume of data to identify trends, leakages and unusual items and activities. Data and analytics enhances the audit – the combination of our proven industry experience, technical know-how and external data allows us to focus our audit on the key business risks while providing relevant insights of value to you.

Profiles of Key Personnel

Partner Profiles



Anthony Sarpong is the Senior Partner of the KPMG Practice in Ghana. His core function includes giving strategic direction and managing operations to ensure the delivery of key corporate objectives.

He has over 23 years of audit (financial statements, projects and special), accounting advisory, and corporate recovery and Insolvency experience having worked in Ghana, Nigeria and South Africa. Prior to his role as Senior Partner, he had served as head of Audit. He also doubled as the sector lead for the Financial Services line of business and Head of Risk Management in the Ghana practice.

Anthony's experience encompasses consumer markets and financial service lines of business.

Anthony is a member of the Institute of Chartered Accountants, Ghana and Nigeria. He holds a BSc. Administration degree from the University of Ghana and a Post-Graduate Degree in Business Administration from the University of Manchester, UK.



Nathaniel Harlley has over 29 years of experience and is the head of KPMG's infrastructure, government and health audit unit. This unit focuses on serving the firm's financial, government, non-government and infrastructure clients.

He has been involved in providing advisory services for international and domestic fund agencies; and capacity building foundations based in the United States of America.

In addition he has experience of the audit of donor-funded projects, investigations and financial due diligence reviews, special audit projects involving pre-grant inquiries, grant expenditure evaluations, analysis of grant effectiveness and efficiency of implementation of governmental projects.

Nathaniel is a Chartered Accountant and also holds an MBA Degree in Finance from the Manchester Business School.



Andrew Osei Akoto leads the Advisory unit and maintains the primary responsibility over the Risk Consulting Unit of KPMG in Ghana.. He is also the head of markets and financial services line of business.

Andy has wide ranging experience in Audit Accounting and Management Information Systems (MIS) related, assignments and has spearheaded the design, installation and implementation of financial management software at various client sites.

He also has 28 years experience in project management and has led and managed several projects for our varied public and private sector clients in oil & gas, telecommunications, power, financial services, and manufacturing industries.

He served as a Project Director for a project to computerise all the country's rural banks and implement a banking software.

Andy has also worked with a number of non-governmental organisations clients and is very familiar with government budgetary systems and the reporting requirement of donor agencies.

He is a Fellow of the Chartered Institute of Management Accountants and holds an MBA in Finance, MA in Oracle Financial Applications as well as a BSc. degree in Administration (Accounting)

Partner Profiles



Daniel Samoah Adoteye is a Partner of the Management Consulting and Deal Advisory units of KPMG with 25 years experience. He doubles as the head of the Infrastructure, government and healthcare service line. He is a qualified Management Accountant who has over the years been involved in project management, change enablement, process design, diagnostic reviews, and the design and implementation of financial systems.

Daniel has extensive project management skills, acquired from the various engagements he has led and managed for various client projects in diverse industries including the government sector, non-governmental agencies, oil & gas, telecommunications, consumer markets and financial services.

He has also designed and implemented financial management systems for both public sector and private organisations within and outside Ghana and carried out management audits for international organisations within the African region.

Daniel is an Associate of the Chartered Institute of Management and holds a final certificate of the Chartered Institute of Management Accountants, UK



Nana Akua Ayivor is the Head of our Audit Unit and doubles as partner responsible for managing clients and engagements in the consumer industrial markets and telecommunications, media and technology business (CIM / TMT) unit of KPMG in Ghana.

She is a Chartered Accountant with over 20 years experience in auditing conversion and review of financial systems and controls.

Nana Akua has provided audit and other financial advisory services including taxation, accountancy and payroll services under different capacities to a portfolio of clients including manufacturing, commercial, building and construction, mining, industrial, shipping services, financial institutions and international development projects.

Her key role on audits includes providing strategic planning, liaising with key management staff of clients, reviewing work done by teams and presentations to audit committees and Boards. Her key clients include global and international public and privately-held financial institutions, food and beverage companies, industrial and commercial companies and local offices of pharmaceutical giants.

Nana is a fellow of the Association of Chartered Certified Accountants (ACCA)



Kofi Frempong-Kore is a Partner in the Tax Unit of KPMG and also leads the energy, natural resources (ENR) of the KPMG practice. In the past years, he had responsibilities for both tax and audit and has 20 years experience.

Until his appointment as Tax/Audit Partner, he was an Associate Director in the audit unit responsible for clients in the energy and natural resources as well as the financial services sector.

Kofi was extensively involved in the conversion of financial statements to IFRS to meet international reporting requirements for several Ghanaian banks.

As tax partner, he is responsible for the provision of quality and timely advice to clients in areas such as Tax Due Diligences relating to takeovers, mergers or public listing, reviewing and advising on Investment Agreements (IA), company tax computation and reviews, indirect taxation advisory, tax compliance, etc. and regular tax assistance to foreign companies investing in Ghana

Kofi is a member of the Chartered Institute of Accountants, Ghana and holds a Business Administration degree from the University of Ghana.

He is an experienced trainer and has facilitated several training programmes for our clients, including the Central Bank on IFRS.

Partner Profiles



Joyceline Coleman is the Partner in the Accounting Advisory Unit lead partner in the consumer, industrial markets (CIM) service line. She has twenty two (22) years' experience in Financial Management Software implementation, Project Management, Designing of Financial Reports, Training and Development and the Auditing and Review of Computerised Systems.

She has been involved in Systems Implementation and Business Process Reviews across various industries including the energy, mining, telecommunications, financial services, manufacturing industries, public sector and donor funded agencies. She has extensive experience in international work gained from working in the UK, Europe and Sub-Saharan African countries.

Joyceline served as a lead resource in the World Bank Capacity Building project for the Roads and Transport Sector in Sierra Leone, which involved conducting a review of their financial policies and procedures to produce a best practice Accounting Procedure Manual.

She also served as part of a team at KPMG RHQ responsible for coordinating the activities of the KPMG worldwide network for European Union Tenders as well as other International Funding Agencies. Her key areas of experience are in Project Management and Systems Development and Implementation.

Joyceline is a Chartered Accountant and a Fellow of the Association of Certified Chartered Accountants.



Frederick Dennis is an audit partner with responsibility for overseeing some audits in the Financial Services and Consumer Market sector in Ghana, with the banking sector being his specialty. He is also the Risk Management Partner of the Ghana practice.

His role includes directing and setting the strategy for audits, reviewing of work done and reports, as well as representing the firm during discussions with clients and presentation of our reports.

Frederick has 16 years audit and assurance experience and has served a range of multinational and local companies across various industries within and outside Ghana. He has also supervised the performance of some financial due diligence reviews.

Frederick has experience in IFRS conversion and has been involved in risk management.

He is a KPMG accredited trainer and has provided internal and external training in addition to his audit responsibilities.

Frederick is a fellow of the Association of Certified Chartered Accountants and holds a bachelor's degree in Administration from the University of Ghana.



Evelyn Addico is a partner in the audit unit overseeing audits in the consumer markets and technology, media and telecoms (TMT) sector. She also leads the TMT line of business. Evelyn is a Chartered Accountant with 18 years' experience in auditing, IFRS conversion and review of supplier balances and property, plant and equipment among others.

She has provided audit to a portfolio of clients including industrial, commercial, technology, media and telecoms, mining, shipping services, non-governmental, building and construction sectors.

Evelyn has also gained extensive experience in dealing with both the public sector, private sector, non governmental agencies and donor funded agencies. Specifically, Evelyn has been involved in the audit of financial statements, liquidation, assistance with the conversion of local GAAP financial statements to IFRS statements, assistance with validation and review of supplier balances and property, plant and equipment among others. She has also supervised the performance of some financial due diligence reviews. Her role includes setting the audit approach, reviewing of audit file and preparation of reports, as well as communicating with management of her clients

Evelyn is a fellow of Association of Chartered Certified Accountants and member of Institute of Chartered Accountants Ghana.

Partner Profiles



Labaran Amidu is a partner in the audit unit with responsibility of overseeing some audits in the Financial Services.

He has over 17 years of combined assurance and risk management experience over which period he served a wide range of multinational and local clients in the energy and natural resources, government and the financial services sectors within and outside Ghana. He has also supervised the performance of some financial due diligence reviews.

Labaran is an accredited GAAP reviewer and has audited entities in various industries. He is experienced in IFRS conversion and has been involved in risk management.

He is a KPMG accredited trainer and has provided internal and external training in addition to his audit responsibilities.

Labaran is a fellow of the Association of Certified Chartered Accountants and a member of the Institute of Chartered Accountants, Ghana



Kwame S. Barnieh is a partner in the internal audit, risk and compliance unit of KPMG advisory practice. He assists clients across various industries to understand their business environments in order to generate sustainable returns through the assessment, design and implementation of Enterprise Risk Management, Governance, Risk & Compliance, Internal Controls and Internal Audit frameworks.

Kwame is a Certified Public Accountant and Certified Global Management Accountant.

He holds an Executive MBA from the Penn State University, Smeal School of Business and an undergraduate degree in Business Administration - Accounting from Temple University - Fox School of Business & Management.

He is a member of the American Institute of Certified Public Accountants, Pennsylvania Institute of Certified Public Accountants, Association of Certified Fraud Examiners and Institute of Internal Auditors.



Ekow Annobil is an audit partner with oversight responsibility of the firm's portfolio of clients in Liberia as well as some assigned portfolio in Ghana. Prior to his appointment, he was a Senior Manager with the Audit Function and resident Manager of KPMG's satellite office in Liberia with the responsibility of business development, engagement execution and related administrative services.

He has over 15 years experience in audit and assurance services across different sectors including, Consumer and Industrial Markets (CIM), Financial Services (Banking) and Telecom. Ekow has also been involved in cross-functional engagements such as financial due diligence and forensic audits. He worked with the erstwhile KPMG Sierra Leone office from 2013 to 2015 where he managed a portfolio of clients ranging from multinationals to small owner managed businesses.

Ekow is a fellow, Association of Certified Chartered Accountants, UK, member of Institute of Chartered Accountants Ghana, Institute of Chartered Accountants of Sierra Leone (ICASL) and the Liberian Institute of Certified Public Accountants (LICPA).

Partner Profiles



Colette K. Atsu-Djadou is a Partner in the audit function with 17 years experience. She has gained varied experience in Audit and Assurance services across different sectors including, Consumer and Industrial Markets (CIM) and Energy and Natural Resource (ENR).

She is a Fellow of the Association of Chartered Certified Accountants (ACCA) and a Member of the Institute of Chartered Accountants, Ghana (ICAG).

Additionally, she holds an EMBA in Finance from the University of Ghana Business School and a BSc in Computer Science from Kwame Nkrumah University of Science and Technology



Jonathan G. Lutterodt is a Partner in the Management Consulting practice. He has being with the firm for 16 years and has gained experience in Management Consulting; covering Business Process Improvement, Change Management and Strategy Development across different sectors including local and central government, telecommunications and utilities.

He is a member of the Association of Chartered Certified Accountants (ACCA), a KPMG accredited facilitator and a certified Project Management Professional.

Jonathan believes in projecting the KPMG's brand. He has been a part of the firm's thought leadership activities including the annual Budget Forum and the Ghana Economic Forum events.



Samuel Aluko is an IT Advisory Partner of the KPMG Ghana practice. Prior to joining the Ghana Firm as Senior Manager in 2014, Sam was with KPMG Professional Services, Nigeria for over 13 years.

He has experience in providing IT Advisory, Cyber Security, Digital Transformation, ERP Advisory and Penetration Testing services as well as assisting clients with Systems Implementation, Data Conversion reviews, IT Assurance.

He is a Member of Institute of Chartered Accountants, Nigeria (ICAN), a Certified Information Systems Auditor, an ISO 27001 Lead Auditor and an ISO 22301 Lead Implementer. He is an Accredited Facilitator with the Payments Association of South Africa and holds a Lean Six Sigma Green Belt certification.

Sam holds a BSc (Accounting) degree from Bayero University, Nigeria and MBA from the University of Lagos, Nigeria.

Sam is passionate about adopting digital processes to transform businesses and organisations.

Contact Us

KPMG
P.O. Box GP 242
13 Yiyiwa Drive
Marlin House
Abelenkpe
Accra, Ghana

Tel: +233 (0)302 770454, 770618
+233 (0)302 777173, 770712
Fax: +233 302 771 500
Email: info@kpmg.com.gh

www.kpmg.com/gh





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