

# ALUMINATE

MAGAZINE

5TH EDITION

AUGUST 2024

**Thought  
Leaderships**

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**Life after KPMG**

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**How well do  
you know KPMG?**

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**Celebrating Love**

**Upcoming KPMG training  
programmes**

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**KPMG In Ghana news**

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**Motivational nuggets**

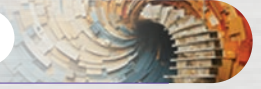


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# Message from the Editorial Team

Dear KPMG Alumni,

Welcome to the latest edition of the KPMG Alumni Magazine! As we celebrate another remarkable year of achievements, connections, and growth, we are thrilled to bring you a compilation of stories and insights that highlight the incredible journeys of our alumni community.

This issue is packed with inspiring profiles, insightful articles, and updates from across the country. Our goal is to keep you connected to the KPMG family and to each other, fostering a sense of community that transcends geographical boundaries. Whether you have the opportunity to read about the latest industry trends, catching up on alumni news, or delving into our feature stories, we hope you find something that resonates with you.

As an editorial team, we are committed to creating a publication that not only informs but also inspires. We believe in the power of storytelling to capture the essence of the KPMG experience and to celebrate the diverse paths our alumni have taken. Each article is crafted with care, reflecting the dedication and passion that define our KPMG alumni network.

We are always eager to hear from you. Your feedback, stories, and suggestions are invaluable in helping us shape future editions of the magazine. Please feel free to reach out to us at [gh-fm-marketing@Kpmg.Com](mailto:gh-fm-marketing@Kpmg.Com) with your thoughts and ideas.

Together, we can continue to build a magazine that truly reflects the spirit and achievements of our alumni.

Thank you for your continued support and engagement. We hope you enjoy this edition and look forward to bringing you more exciting content in the future.

Warm regards,

The KPMG Alumni Magazine Editorial Team



# Message from the Senior Partner



## Anthony Sarpong

Senior Partner,  
KPMG in Ghana

Welcome to the 'Aluminate' Magazine, a publication designed specially for you, the esteemed Alumni of KPMG in Ghana. Through the annual editions of the Alumni magazine, we will share insightful and refreshing content on our Alumni and happenings within the great firm, KPMG in Ghana, as well as some light-hearted humour. We celebrate all Alumni for your continuous successes in your respective endeavours and the impact you make in our communities.

I am delighted to welcome you to this edition of our Alumni Magazine. This publication is crafted especially for you, our valued Alumni of KPMG. Our goal is to keep you connected, informed, and inspired with the latest developments within KPMG and the broader business community.

Through these editions, we aim to share insightful content about the achievements of our Alumni and the exciting initiatives happening within KPMG, as well as some light-hearted stories to brighten your day.

**As we reflect on our shared history, I am inspired by the countless stories of success and innovation that have emanated from our alumni network. Your resilience and commitment to excellence serve as a testament to the values we hold dear—values of Integrity, Courage, Excellence, Together and For Better**

Our journey as an institution has been shaped by the dedication and achievements of each of you, and I am immensely proud of the impact you continue to make in your respective fields.

This year has brought its own set of challenges and opportunities. It has been a period of significant change and adaptation for all of us. At KPMG, we have embraced these changes with resilience and innovation, striving to support our clients and communities in navigating through these times.

One of the key areas we are focusing on is Environmental, Social, and Governance (ESG) issues. KPMG is leading the way in driving meaningful conversations and actions in this space. We are committed to making a substantial impact through our initiatives, and we believe that together, we can contribute to a more sustainable and equitable future.

As we move forward, let us leverage the many opportunities the KPMG Alumni network presents. I encourage you to stay connected, share your experiences, and support one another. Our collective success is what makes us who we are as KPMG.

Thank you for your continued support and dedication. We are KPMGians for life, and together, we can achieve great things.

Enjoy this edition of the Alumni Magazine and let's look forward to a future filled with opportunities and success.

Best Regards,  
**Anthony Sarpong**  
Senior Partner,  
KPMG in Ghana

# Meet the Alumni Executives



**Kobby Andah**  
President



**Rebecca Atswei Lomo**  
Vice President



**Prof. Noel Tagoe**  
Vice President in charge  
of Diaspora



**Audrey Mensah**  
Secretary



**Alex Ahenkorah-Anane**  
Chief Finance Officer



**Timothy Aryee**  
Organising Secretary



**Stephen Ayeh  
Perdison**  
Welfare Secretary



**Patience Mawushie  
Dzikunoo**  
Alumni Coordinator



# Message From the Alumni President



**Mr. Kobby Andah**

President of the  
Association

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This past year has been a testament to the strength and resilience of the KPMG family. We have seen our alumni come together to support one another and drive progress in their respective fields. Alumni are giving back to their communities in countless ways; from mentoring the next generation of business leaders to lending their expertise to charitable organizations.

To further leverage and share our collective rich expertise we are planning to collaborate with KPMG, our alma mater, to organise webinars on topical socio-economic and contemporary issues relevant to our profession. Additionally, we will organise periodic events like today's to re-connect, socialize and network.

We are pleased to report that we currently have over 400 alumni registered through various KPMG channels but would still welcome those who for one reason or another, are not yet part of the alumni network. We are one KPMG, one family after all.

As we look ahead to the future, I am excited to see what new heights our firm and members of the alumni are reaching. The pace of change in the business world continues to accelerate, and there is no doubt that KPMG and its alumni will be at the forefront of innovation, driving progress and creating value for the sustainability of their organizations and society at large.

To all of you, I offer my heartfelt gratitude for your continued commitment to excellence and your unwavering support of the KPMG family. Together, we will continue to build on our legacy of success and make an indelible mark on the world.

Warmest regards

*Alumni President*  
**Kobby Andah**



# Life after KPMG with Eric Nsarkoh



## What career did you dream of as a child?

As a child I didn't have any career ambitions. The earliest thoughts about my career were in my teenage years when I thought I would become a pharmacist as I heard that the market for them was lucrative. I also liked Chemistry and would have loved to do undergraduate Pharmacy, however I needed Biology to qualify.



## What influenced you to change course (if it did change)?

Since the decision was driven by chemistry, I looked at Chemical Engineering (as Pharmacy didn't work out). I went to study Chemical Engineering, and I enjoyed it. I did not particularly enjoy working as a chemical engineer... I think that's what influenced my shift to Management Information Systems under the MBA program.



3

### Where and when did your career begin?

When I became a Chemical Engineer and joined VALCO.

4

### How did you transition into KPMG from your Chemical Engineering Background?

I was admitted to do my MBA in Management Science at The University of Ghana, which I hated. After a few months, I went to the coordinator to defer the course. He told me that Management Information Systems was a new option in the pipeline. My batch ended up being the first batch to study the new option and travelled to Belgium for the second year. Upon returning to Ghana, I got hired at Pricewaterhouse, and was placed in the MIS project for Budget and Public Expenditure Management (BPEMS, the scope has evolved into GIFMIS today).

It was a real fire baptism into the new life of being a consultant as opposed to a student. After 6 months at Pricewaterhouse, I started getting worried that I was in quite a toxic project, while my real intention was to learn how to put systems in place. I recall an encounter with Mr. Awuye, who was the accountant for the Technical Services Centre at Ministry of Works and Housing. His unit had an MIS which was working well. He told me it was procured from KPMG. I thought, well, I have seen what not to do with systems, which was what BPEMS was teaching. This one is working, so why don't I go to MOBIL House and see whether KPMG will hire me. I went there to meet the HR Manager – Mercy, and the Principal Consultant – Yoku Korsah. Next thing I knew, I'd been hired by KPMG!



***It was very important for me to explain to people that it was not Heineken that was giving me the skills that I was using to do my projects it was rather KPMG.***



5

### What year did you join KPMG?

1997

6

### What are some of your fondest memories at KPMG?

KPMG is the best place I ever worked, even though I was there for only 15 months. But I remember it with a lot of pleasure and joy. I felt like the management consulting team was very warm and friendly. With the likes of Joyceline (she was an absolute joy to work with) and Yoku Korsah (who treated me extremely well). The people I joined with: Solomon, Okyere and Clara became lifetime friends. My favourite memory is definitely the friendships formed.

7

### How did your time at KPMG prepare you for your current role?

KPMG trained me. Those words I've used several times. Particularly when I lived in Europe, working for Heineken. It was very important for me to explain to people that it was not Heineken that was giving me the skills that I was using to do my projects it was rather KPMG.

I'd definitely say KPMG prepared me well for an illustrious corporate career. I worked with several multinational corporations.

8

### What do you miss most about KPMG

When I was in the tobacco industry, sometimes I felt a bit discouraged, because I started in that industry as a salesperson. There was a lot of rough and tumble, concerning the shipping of cigarettes. And I used to remember and miss the professionalism as a consultant. Some times I still miss it. That's where I got a tool kit to deal with the world.

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### How do you manage work-life balance in your current role?

I take time away from work when I have to. For example, I was the Chief Information Officer of Tigo. But at that time, my younger daughter was born and it started to strike me that I needed to shift my focus. In January 2010, I resigned from Tigo and started lecturing in private universities. Sometimes



I have to leave the corporate career to reinvent a work-life balance.



### 10 Where do you see yourself 10 years from now?

Normally, most people construct a castle the moment they hear that question. And see themselves leading all sorts of major stuff and taking over from Michael Dell and Jeff Bezos. But I don't have that... I honestly think that what I want to propel me from today is my passion for young people. That is the only thing that matters to me. That I am in the story of the future that we are creating for the world, not just for our country. Because it is the easiest job I can do. The youth have their own energy, and they have their own ideas. The only thing they seek from anybody is experience sharing.



### 11 What trends or changes have you noticed in your industry and where do you see the industry 10 years from now?

I continue to emphasize the urgent need for foundational Management Information Systems (MIS) in Africa to support technological advancement. Without solid groundwork, countries cannot effectively leverage current technological advances such as AI, block chain, and neuromorphic engineering. I advocate for a holistic approach that includes strong educational institutions, incubators, and access to funding to develop talent and infrastructure.



### 12 What is your take on the role of technology and Artificial intelligence on the industry?

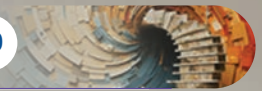
I believe that technology creates more jobs. I will use my time at MTN as an example. While I was there, we decided to phase out scratch cards in favour of electronic airtime. We recognized that the scratch card system was outdated. So we



### 13 What does a typical day look like to you?

Well, maybe until six months ago, I had the routine of an employee, and I had to go and see what the employer has in store for me each day. But entrepreneurship without cash flow means that you are really waking up every day to invent the day. And I must say it's been a very busy six months where every day brings something new.

introduced promotions for electronic recharges, which initially accounted for only 19% of top-ups. By offering bonuses for electronic recharges and keeping higher denomination scratch cards available, we successfully increased electronic transactions. This experience reinforces my confidence that, with a deep understanding of the local landscape and culture, effective digitization projects can be implemented in Africa. Eventually, the digital ecosystem had hundreds of thousands of agents, compared to a paltry forty thousand that used to sell scratch cards.



14

**How do you like to spend your weekends/  
What do you like to do for relaxation and recreation?**

I must be honest. It's always about connecting with people. Everyone knows! So, when those who travel to Accra from outside the country get into town, they always get in touch with me. And I just organize what we call a 'sit-down' where we catch up with each other.

15

**What's your favourite Ghanaian dish?**

I love Garden egg stew and Boiled Plantain

“

I continue to emphasize the urgent need for foundational Management Information Systems (MIS) in Africa to support technological advancement. Without solid groundwork, countries cannot effectively leverage on modern technological advances such as AI, block chain, and neuromorphic engineering.

”



**Scan here for the full interview**

(also subscribe to Eric's channel)





# Making every step sustainable

**We can help you embed ESG across your organisation, starting with a robust governance model. Which means you can drive growth as you move your business forward. Because how you grow matters.**

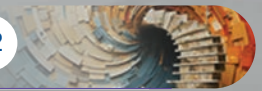
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# Life after KPMG with Jacqueline Hanson Kotei



## 1 What career did you dream of as a child?

Like nearly every African parent, my mother wanted me to be a Doctor so I kind of went along with that.



## 2 What influenced you to change course (if it did change)?

In Form 3 I did not get chosen for Science class. To be honest that kind of cast me adrift with no particular plan. I however made it into the University of Ghana Business School and was poised to pursue a career in the financial markets. This was a given as my father was the founder of Business and Financial Times.

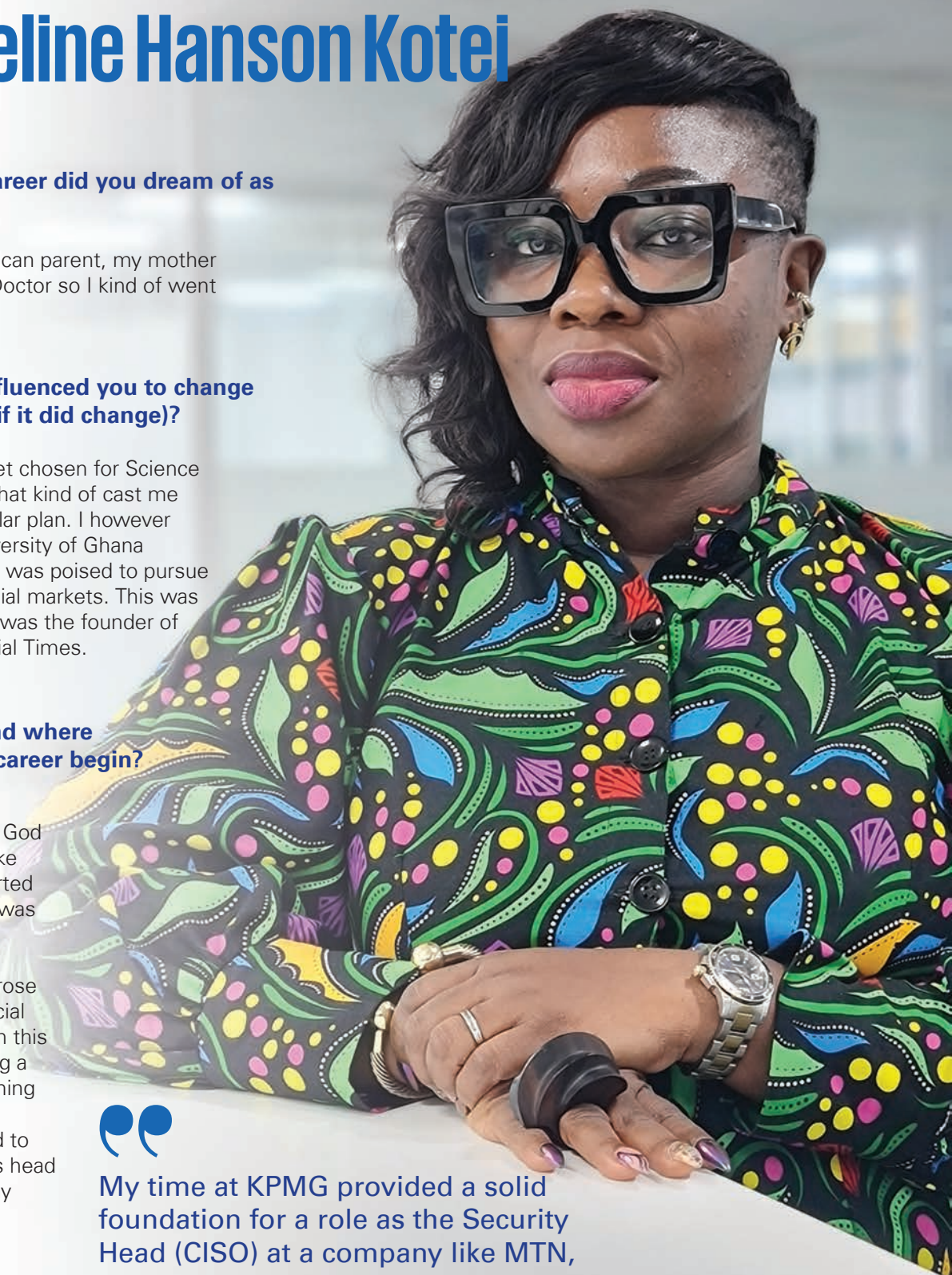


## 3 Where and where did your career begin?

There's a saying that God laughs when we make plans. My career started in London in 2000. I was an assistant financial controller at a book publishers and then rose to become the financial controller. I worked in this role for 6 years. Being a small firm, I did anything and everything and I believe this equipped to embrace challenges head on and step out of my comfort zone.



My time at KPMG provided a solid foundation for a role as the Security Head (CISO) at a company like MTN, thanks to the comprehensive skill set and experiences gained.





4

### In what year did you join KPMG?

I joined KPMG in 2005. 1st November to be exact. I was blessed with some great colleagues (also first timers) who have become brothers like Francis Agyemfra and Kwabena Owusu- Boateng.

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### What are some of your fondest memories at KPMG?

#### First Milestones

**First Day Experience:** The excitement and nervousness of the first day, meeting new colleagues, and getting introduced to the company culture. Mind you we were a new team who got to experience all our firsts together.

**First Major Project:** The thrill and learning experience of leading or contributing significantly to a major project for the first time. My first engagement was at Standard Chartered Bank.

#### Team Collaboration and Camaraderie

**Bonding with Colleagues:** Working closely with a diverse group of talented professionals and forming lasting friendships. People like GAS, Delali Kumagah and Kobena Ocansey made the experience fun. Mawuse always had an encouraging word and advice. De Roy lunch was always a hit!

**Team Projects:** Collaborating on challenging projects where teamwork and mutual support led to successful outcomes. Being a new team, we were all experiencing our firsts and there were many meetings to figure things out with KOB and Jacob, or log our time in SharpOwl.

#### Client Engagements

**Client Success Stories:** Helping clients solve complex problems and witnessing the positive impact on their businesses.

**Travel Opportunities:** Traveling to client sites, and experiencing different cultures and business environments was a real eye opener.

#### Company Events and Activities

- **Social Gatherings:** Enjoying company-sponsored events such as holiday parties, team-building retreats, and social outings.
- **Volunteering Initiatives:** Engaging in community service and corporate social responsibility

activities that gave a sense of purpose and contribution.

6

### How did your time at KPMG prepare you for your current role?

My time at KPMG provided a solid foundation for a role as the Security Head (CISO) at a company like MTN, thanks to the comprehensive skill set and experiences gained. This preparation ensured a well-rounded capability to lead the cybersecurity efforts effectively and align them with the organization's strategic objectives.

I believe I learnt:

#### And Developed a deep understanding of Risk Management and Compliance

**Risk Assessment Skills:** At KPMG, professionals are often involved in assessing risks for clients. This experience helps in identifying, evaluating, and mitigating risks in a CISO role.

**Compliance Knowledge:** KPMG's focus on regulatory compliance across various industries ensures a strong understanding of relevant laws and standards, crucial for maintaining MTN's compliance with cybersecurity regulations.

#### Analytical and Problem-Solving Skills

**Data Analysis:** The ability to analyze data and draw insights is critical in both roles. KPMG's data-driven approach helps in understanding and responding to security incidents.

**Problem Solving:** Dealing with complex client issues at KPMG hones problem-solving skills, essential for addressing and mitigating security threats at MTN.

#### Project Management and Leadership

**Project Management:** Managing audits and consulting projects at KPMG develops strong project management skills, which are vital for overseeing security projects and initiatives at MTN.

**Leadership:** Leading teams and managing client relationships at KPMG prepares for leading a cybersecurity team, making strategic decisions, and fostering a collaborative environment.

#### Technical Proficiency and Auditing Skills

**Technical Skills:** Exposure to various IT systems and cybersecurity tools during audits and advisory roles at KPMG builds technical proficiency.



**Auditing Skills:** Experience in auditing IT systems ensures a thorough understanding of security controls and best practices, important for continuous security assessment and improvement at MTN.

**Client and Stakeholder Management**

**Client Engagement:** Working closely with clients at KPMG enhances communication and stakeholder management skills, essential for collaborating with executives and departments at MTN.

**Building Relationships:** Developing strong professional relationships and trust with clients translates into effective internal and external stakeholder management.

**Strategic Planning and Business Acumen**

**Strategic Insights:** Involvement in strategic planning and advisory roles at KPMG helps in understanding business goals and aligning security strategies accordingly.

**Business Understanding:** Exposure to diverse industries provides a broad understanding of business operations, aiding in creating security policies that support MTN’s business objectives.

**Adaptability and Continuous Learning**

**Learning Culture:** The continuous learning environment at KPMG encourages staying updated

with the latest trends and technologies, essential for a CISO to keep up with evolving cyber threats.

**Adaptability:** The dynamic nature of consulting work at KPMG fosters adaptability and agility, enabling effective response to the fast-paced changes in the cybersecurity landscape.

**Ethical Standards and Professionalism**

**High Ethical Standards:** Upholding KPMG’s ethical standards instills a strong sense of integrity and professionalism, crucial for maintaining trust and credibility in the CISO role.

**Confidentiality:** The importance of confidentiality in client engagements at KPMG prepares for handling sensitive information with utmost care at MTN.



**How would you say KPMG shaped your corporate values?**

I believe KPMG not only equipped me with technical skills and business acumen but also instilled values of integrity, quality, accountability, and collaboration, which continue to guide me in my professional journey.

KPMG played a significant role in shaping my corporate values, laying a strong foundation for my professional growth and ethical standards. The firm’s emphasis on integrity, quality, and



accountability deeply influenced my approach to work. At KPMG, I learned the importance of maintaining the highest ethical standards, which has become a core value in my decision-making processes. The firm's commitment to excellence instilled in me a relentless pursuit of quality and continuous improvement, which I carry into every role I undertake.

Additionally, KPMG's collaborative environment taught me the value of teamwork and the importance of fostering strong relationships with colleagues and clients. This experience underscored the significance of diversity and inclusion, shaping my belief in creating equitable workplaces where all voices are heard and respected.



### What are some key skills or lessons you learned at KPMG that you continue to use in your current job?

Working at KPMG provided me a wealth of valuable skills and lessons that were applicable in my current role. Three key skills I learnt at KPMG are:

#### Technical Proficiency

**CyberSecurity:** In-depth knowledge of cybersecurity tools during audits and advisory roles at KPMG builds technical proficiency.

**Auditing Skills:** Experience in auditing IT systems ensures a thorough understanding of security controls and best practices, important for continuous security assessment and improvement at MTN.

#### Client Relationship Management

**Communication Skills:** Developing strong written and verbal communication skills to interact effectively with clients and stakeholders.

**Customer Service:** Understanding client needs and providing tailored solutions to build and maintain strong professional relationships.

#### Continuous Learning and Adaptability

**Learning Mindset:** Embracing continuous learning and staying updated with industry trends and changes in regulations.

- **Adaptability:** Being adaptable to changing environments and new challenges, a critical skill in dynamic industries.



### What do you miss most about KPMG

#### Diverse Client Exposure

**Variety of Industries:** Working with clients across a wide range of industries, providing valuable insights and diverse experiences.

**Challenging Projects:** Exposure to complex and challenging projects that stimulate professional growth.

#### Collaborative Work Environment

**Team Spirit:** The camaraderie and teamwork among colleagues, working together towards common goals.

**Supportive Culture:** A culture of collaboration where knowledge sharing and peer support are encouraged.

#### Learning Opportunities

**Continuous Learning:** Opportunities for ongoing learning and staying updated with industry trends and best practices.

**Access to Resources:** Availability of extensive resources and tools for research and professional development.

#### Networking Opportunities

**Professional Networks:** Building a strong professional network with colleagues, clients, and industry leaders.

**Global Connections:** Opportunities to connect with professionals from different regions and backgrounds through global projects.



### What trends or changes have you noticed in your industry and where do you see the industry 10 years from now?

The Cybersecurity Industry has changed significantly in the last 10 years and this has kept us the practitioners on our toes. A notable few of these changes are:



### Increase in Cyber Threats

**Ransomware Attacks:** Ransomware incidents have become more sophisticated and frequent, targeting critical infrastructure and large enterprises.

**Phishing and Social Engineering:** Increased use of phishing and social engineering tactics to exploit human vulnerabilities.

### Remote Work Security

**Remote Work Risks:** The shift to remote work has expanded the attack surface, leading to greater emphasis on securing remote endpoints and virtual private networks (VPNs).

**Zero Trust Architecture:** Adoption of Zero Trust models to ensure robust security in decentralized work environments.

### Cloud Security

**Cloud Adoption:** Growing migration to cloud services necessitates advanced cloud security measures.

**Cloud-Native Security:** Development of security solutions specifically designed for cloud environments, such as cloud workload protection and secure access service edge (SASE).

### Artificial Intelligence and Machine Learning

**Threat Detection:** Use of AI and machine learning to enhance threat detection and response capabilities.

**Automated Security:** Automation of routine security tasks to improve efficiency and reduce human error.

### Regulation and Compliance

**Data Privacy Laws:** Stricter data privacy regulations, such as GDPR and CCPA, increasing the need for compliance-focused security measures.

**Industry Standards:** Emphasis on adhering to industry-specific security standards and frameworks.

I believe the cybersecurity industry is poised for significant advancements driven by emerging technologies, evolving threats, and changing regulatory landscapes. Over the next decades, we can expect to see enhanced AI integration, quantum-resistant security measures, greater focus on IoT and edge security, and a more

collaborative global approach to cybersecurity. These developments will require continuous adaptation and innovation to protect against increasingly sophisticated cyber threats.

I also think the mental health of cyber professionals is a conversation that needs to take center stage in the next 10 years. The cybersecurity profession is highly demanding and can significantly impact the mental health of those working in the field. The constant pressure to protect against cyber threats, long hours, and the ever-evolving nature of cyber risks contribute to stress, burnout, and other mental health challenges. Organizations must prioritize mental health by providing adequate support, fostering a positive work environment, and encouraging work-life balance to maintain the well-being of cybersecurity professionals to ensure their continued performance in these essential roles. These changes will begin with conversations as well as the necessary platforms to have these engagements.



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### What is your take on the role of technology and Artificial intelligence on the industry?

Technology and AI will continue to play pivotal roles in enhancing cybersecurity by improving threat detection, automating responses, and providing deeper insights into potential risks. While they offer significant benefits, it is essential to address the associated challenges, such as bias, complexity, and adversarial AI. The future of cybersecurity will likely see continued innovation, holistic security approaches, and increased collaboration, leveraging the full potential of technology and AI to protect against evolving cyber threats.



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### What does a typical day look like to you?

I am a stickler for routine but I try to vary my daily routines a bit. My day starts at 4:30am with prayer and meditation to set me on course for the day. 6am is exercise time for an hour. By 8:00am work mode is activated with a look at my day's to do list and touch base with my Teams. I normally jump straight into meetings or tackle my long to do list. I break for lunch at about 12:30pm for an hour and then get back into the grind. I always ensure I book a maximum of 2 hours focus time on my calendar



to catch up on mails and other tasks. I like to wind down by 4:30/5:00pm and then wife and mummy mode starts. Homework, dinner and catch up on the day's activities take my time till about 7:30pm and then its times to escape into a book. I normally read till about 8:30pm, sleep and wake up at about 10:30pm to prep for the next day. I am usually asleep by 11:30pm unless I have a very interesting book then I can be up till 1:00am.

**13** How do you like to spend your weekends/ What do you like to do for relaxation and recreation?

Weekends are family time (barring the countless social events in Ghana). Sundays are dedicated to Church however I ensure I am home by 3pm to rest for the new week.

**14**

**Can you tell us one interesting thing about yourself?**

I am an unapologetic Book Worm. My favourite genre is romance fiction. According to my good reads I have read 146 books so far this year.

**15**

**What's your favourite Ghanaian dish**

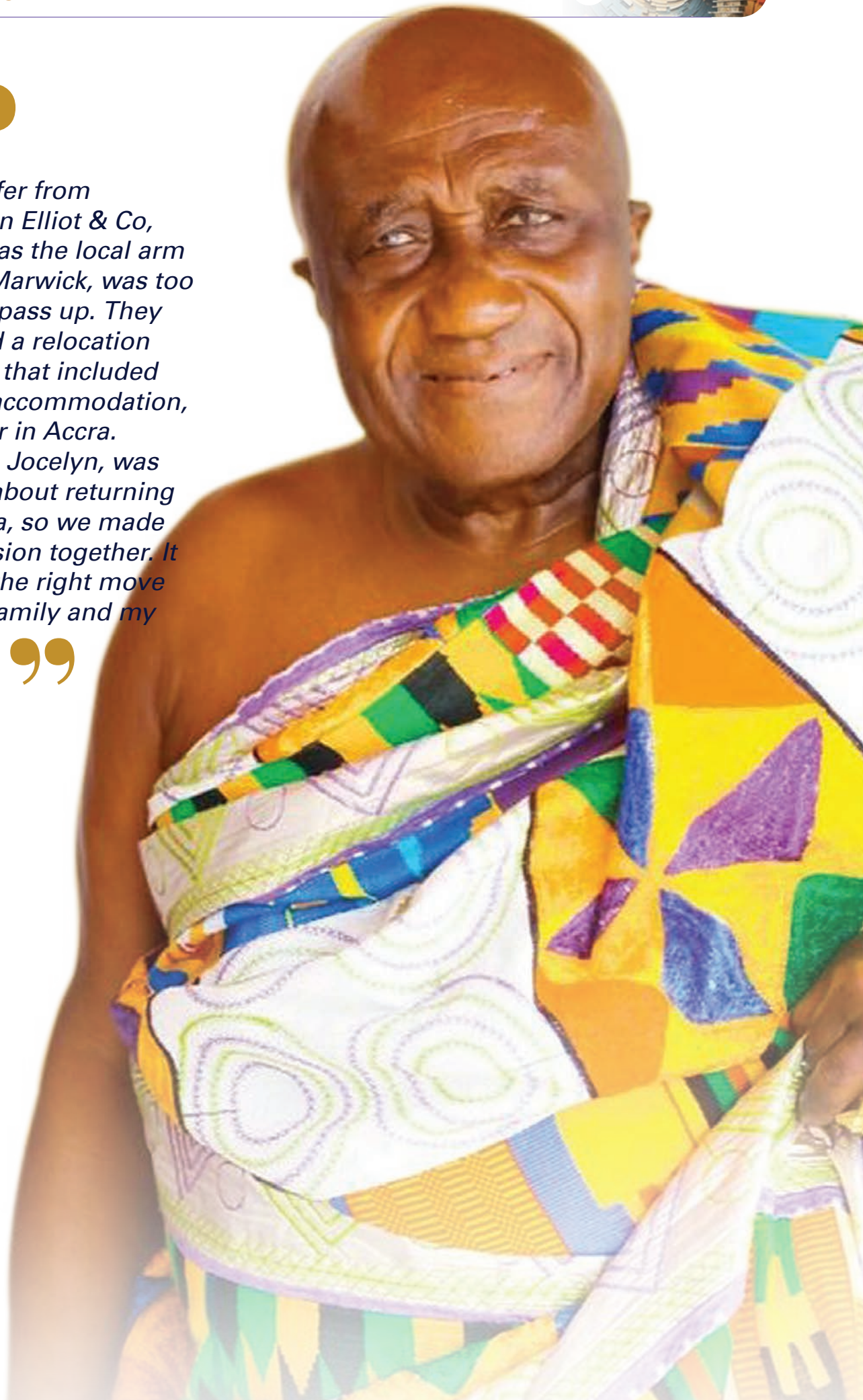
Konkonte and groundnut soup (with okro)

*I believe the cybersecurity industry is poised for significant advancements driven by emerging technologies, evolving threats, and changing regulatory landscapes.*





*... the offer from Casselton Elliot & Co, which was the local arm of Peat Marwick, was too good to pass up. They provided a relocation package that included airfare, accommodation, and a car in Accra. My wife, Jocelyn, was excited about returning to Ghana, so we made the decision together. It felt like the right move for our family and my career.*





# Celebrating 80 Years of Excellence – Oheneba Akwasi Abayie Akomforehene (Lovelace Prempeh)

## 1 Can you share your earliest memory from your childhood?

My earliest memory is from when I was just five years old. My great-uncle, Nana Kanin Osei Tutu, took me from Manhyia Palace to Obo. I remember holding his hand as we set off for the train station. The train ride to Nkawkaw and then the bus journey up the hill to Obo are still vivid in my mind. I was enrolled at Obo Government School, where my great-uncle was a teacher. It was a significant change for a young boy, but it was the beginning of my educational journey.

## 2 What was it like growing up in Manhyia Palace with so many siblings?

Growing up in Manhyia Palace with many siblings was an incredibly joyful experience. There were always around ten to fifteen of us at any given time. We had so much freedom to play and explore, and there was never a shortage of food. Having so many brothers and sisters meant there were always playmates around, making it a lively and vibrant environment. It was a place filled with laughter and camaraderie.

## 3 How did your family dynamic influence your early education?

My family dynamic, especially being under the care of Oheneyere Mama Durowah, greatly influenced my early education. She was an amazing mother who instilled in us the values

of education, meritocracy, and honesty. She was very strict about our studies and character, which shaped my attitude towards learning. Living between Manhyia and Apagyafiem also exposed me to a diverse and educated family environment, which reinforced the importance of education.

## 4 How did your early experiences shape your personality and outlook on life?

My early experiences at Manhyia Palace and Apagyafiem shaped me into a sociable and extroverted person. Growing up with many siblings and a large extended family taught me the value of relationships and community. These formative years helped me develop a strong sense of identity and purpose, guiding me through my later educational and professional journey.

## 5 What Career did you dream of as a child?

As a child i was not quite sure what i wanted to become. In Prempeh College I was in a lot of groups. I especially loved acting Shakespearean plays. And then i later thought of becoming a teacher.

## 6 What Influenced you to change Course?

After Prempeh College in 1963, i went to England to continue my education at Lancaster University. And my Uncle and family advised me to work in either





Accounting or Law. I mentioned this to my Professor of Economics and he agreed. He introduced me to Michael Stanley, a prominent wine business owner, who later mentioned me to some partners of Cooper & Lybrand.



**7 Where and When did your Career begin?**

I Started working at Cooper & Lybrand while writing my exams. I received a letter to start officially in 1968 as an Article Clark. I became a fully qualified accountant in 1974



**8 How did you feel about leaving Coopers & Lybrand (PWC) to join Casselton Elliot & Co (KPMG) in Ghana?**

Leaving Coopers & Lybrand was a big decision. I had built a strong foundation there and was comfortable in London. However, the offer from Casselton Elliot & Co, which was the local arm of Peat Marwick, was too good to pass up. They provided a relocation package that included airfare, accommodation, and a car in Accra. My wife, Jocelyn, was excited about returning to Ghana, so we made the decision together. It felt like the right move for our family and my career.



**9 How has turning 80 impacted you?**

Turning 80 has been interesting, it has given me a lot of time to reflect on my past and to be grateful to God for everything that has happened. When you are 80, a lot of your friends are sick or dead, so you begin to realize that everything happens for a reason. Turning 80 has also made me grateful I allowed my children to choose their own paths because I get to see them happy. I recently survived prostate cancer and I am grateful to God for life everyday.



**10 How does a typical day in your life look like?**

Well, I was not too keen on being a chief but in 2012 I was enstooled after my uncle died. So on a normal day, I may be at Kumasi resolving issues or I may be working on the board of Densu as a chairman or SDC finance and SDC Capital as a board member.



**11 What are some of your fondest memories in KPMG?**

There have been a lot of memories in KPMG so it is a bit difficult to say I have a favourite, but I should say it is the friends I made while working here. I still keep in touch with those who are still around.





**12** What was your initial experience like at Casselton Elliot & Co (KPMG) when you returned to Ghana?

When I joined Casselton Elliot & Co in 1975, it was a period of adjustment. I had to get used to the work environment in Ghana, which was quite different from London. The firm had a strong reputation, and I was eager to prove myself. I started with audits of various companies, including Barclays Bank and Kumasi Breweries. The work was challenging but rewarding. It was also nice to be closer to family, and we quickly settled into our new life in Accra.

**13** What was your most challenging audit project at Casselton Elliot & Co (KPMG)?

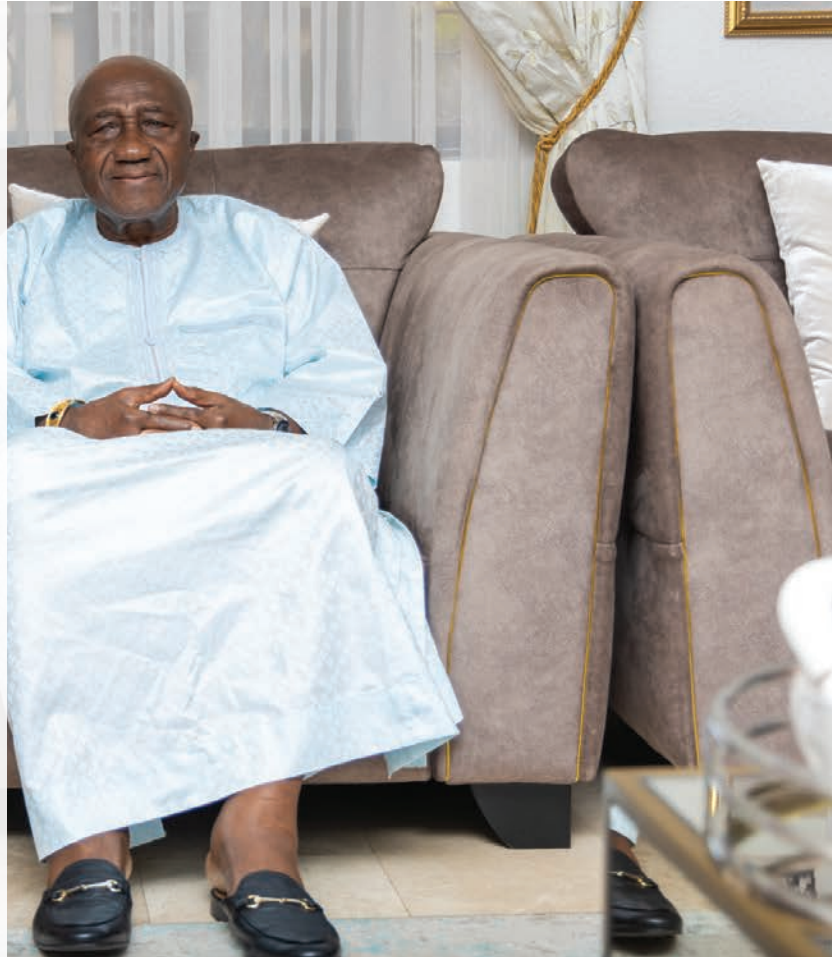
One of the most challenging projects was auditing SCOA. Mr. Ernst Felder, the CEO, was very demanding and detail-oriented. We had several confrontations over technical matters. However, these challenges helped me grow professionally. I learned to stand my ground and provide clear, well-supported arguments. This experience was crucial in shaping my career and building my confidence in handling difficult clients.

**14** What were some key lessons you learned during your time at Casselton Elliot & Co?

During my time at Casselton Elliot & Co, I learned several key lessons. First, the importance of maintaining professional integrity and standing firm on technical matters. Working with clients like Mr. Felder taught me to be assertive and confident in my expertise. I also learned the value of building strong relationships with clients and colleagues. Lastly, the experience helped me understand the local business environment in Ghana, which was crucial for my future roles.

**15** How did your experience at Casselton Elliot & Co prepare you for your future roles?

My experience at Casselton Elliot & Co was instrumental in preparing me for future roles. The challenges I faced, particularly with demanding clients like SCOA, taught me resilience and problem-solving skills. I gained extensive experience in auditing and financial management, which were crucial for my later



roles at SCOA and the Tema Oil Refinery. The professional relationships I built also provided valuable networking opportunities. Overall, my time at Casselton Elliot & Co laid a strong foundation for my career.

**16** What was the most rewarding aspect of working at Casselton Elliot & Co?

The most rewarding aspect was the professional growth I experienced. The firm had a strong reputation, and working there challenged me to continuously improve my skills. I had the opportunity to work with a diverse range of clients, which broadened my understanding of different industries. Additionally, the support and mentorship from senior colleagues were invaluable. The recognition and trust I received from clients and colleagues were also very fulfilling.

**17** How did your time at Casselton Elliot & Co influence your decision to stay in Ghana and continue your career there?

My time at Casselton Elliot & Co played a significant role in my decision to stay in Ghana. The professional



“ I am proud of the legacy I am leaving for future generations and the role I have played in promoting Ghana’s development and heritage. ”



opportunities and challenges I encountered made me realize the potential for growth and impact in the local business environment. I developed a strong network and gained a deep understanding of the Ghanaian market. The support from my family and the fulfillment of contributing to my home country further solidified my decision. It was clear that Ghana offered ample opportunities for a fulfilling and impactful career.

**18** What advice do you have for young professionals aspiring to have a successful career like yours?

My advice to young professionals is to stay committed, be bold, and maintain high standards of integrity. Embrace challenges as opportunities to learn and grow. Build strong relationships and seek mentorship from experienced professionals. Always be willing to adapt and seize new opportunities, even if they come unexpectedly. Remember, success is a journey, and each step, no matter how small, contributes to your growth and achievements.

**19** Looking back, what are you most proud of in your career?

Looking back, I am most proud of the positive impact I have had on the organizations I worked with and the people I mentored. From my early days at Casselton Elliot to my time at TOR and beyond, I have strived to contribute meaningfully and uphold high standards of professionalism. Establishing Lilygold Energy Resources and authoring books on the oil industry and Ashanti culture are also significant achievements.

Ultimately, I am proud of the legacy I am leaving for future generations and the role I have played in promoting Ghana’s development and heritage.

**20** What is your favourite food?

I love salmon, so I would say, any meal which has salmon.

# 12th Ghana Economic Forum: Strategies for a Sustainable Economy

The 12th Ghana Economic Forum (GEF) took place on October 10, 2023, at the Movenpick Hotel in Accra under the theme, "Build Back Better: IMF Support, Strategies to Build a Sustainable Economy, and a Dynamic Business Environment." This private sector initiative by the Business and Financial Times (B&FT) aims to shape Ghana's economic growth agenda by bringing together CEOs, CFOs, investors, and government officials to discuss critical issues.

Dr. Godwin Acquaye, CEO of B&FT, opened the forum, highlighting its decade-long contribution to shaping government policies. Andy Akoto, Partner and Head of Advisory at KPMG, praised the forum's role in addressing economic issues and developing long-term strategies, likening it to the World Economic Forum in Davos.

Attendees included key figures from various sectors, such as Ms. Abena Amoah, Hon. Seth Terkper, Dr. Joyce Afriyie, Dr. Humphrey Ayim-Darke, Dr. Richmond Atuahene, and Dr. Priscilla Twumasi Baffour. During the second plenary session, Andy Akoto discussed the topic, "Looming Global Recession: A Myth or Reality?" He addressed global economic challenges, including geopolitical tensions, trade conflicts, supply chain disruptions, and high unemployment rates.

Akoto referenced KPMG's 2023 Global CEO Outlook Report, highlighting four key themes:

- 1. Economic Outlook:** CEOs are optimistic about the global economy over the next three years but concerned about geopolitics, political uncertainty, rising interest rates, and tightening monetary policies.
- 2. Disruptive Technology:** Generative AI is a major focus, with 70% of CEOs investing heavily. Ethical concerns and regulatory gaps in AI are noted, with 82% identifying potential challenges.
- 3. Talent:** CEOs face challenges adapting to global changes, with a shift towards full office returns

in three years, emphasizing employee value and needs.

- 4. Environmental, Social, and Governance (ESG):** ESG integration is increasing, with over two-thirds of CEOs fully embracing it, though 68% believe current efforts may not withstand stakeholder scrutiny.







# 2024 KPMG/UNDP Post-Budget Forum



On Monday, November 20, 2023, KPMG/UNDP hosted a Post-Budget Forum to analyse Ghana's 2024 national budget with key stakeholders.

Anthony Sarpong, senior partner at KPMG, stated in his opening remarks that the global economy faced challenges such as pandemics, geopolitical tensions, and tightening monetary policies, leading to financial strain, supply chain disruptions, and increased price pressures. Despite these difficulties, the government has begun implementing tough policies to restore macroeconomic stability after facing significant economic challenges. Signs indicate that the economy is starting to recover despite global economic headwinds.



*Ghana's economy is progressing towards recovery and eventual stability. It's crucial that governments, businesses, and individuals take collective, determined, and disciplined actions in our endeavours.*



"Ghana's economy is progressing towards recovery and eventual stability. It's crucial that governments, businesses, and individuals take collective, determined, and disciplined actions in our endeavours," he emphasized.

Ms. Eva Mends, Chief Director at the Ministry of Finance, representing the Honourable Minister for Finance, stated, "The 2024 budget aims to ensure macroeconomic stability and foster a favourable environment for business growth. We are investing in youth empowerment and key sectors such as tourism, sports, and agriculture. I urge the private sector to seize these investment opportunities to contribute to stabilizing the economy."

After presenting the Budget Statement and Economic Policy on November 15 2023, Honourable Ken Ofori Atta, Minister concluded saying, "Together, let's collaborate towards building a stronger economy with vast potential for current and future generations after."





# KPMG, knowledge partner for the 13th edition of the Ghana Economic Forum



On August 8, 2024, The Business and Financial Times (B&FT) held the 13th edition of the Ghana Economic Forum (GEF), themed *Unlocking Opportunities: Re-Engineering Ghana's Economic Model for Sustainable Development*.

Evans Asare (Advisory Partner) gave the opening remarks on behalf of our Senior Partner. He shared that in a changing global economy, it's crucial to rethink and reshape our strategies for resilient and sustainable growth. He went on to add that Ghana's economic model needs to address debt management, economic diversification, and infrastructure while leveraging natural resources and innovation for inclusive and sustainable growth, and that KPMG is committed to supporting these sectors. He concluded by stating that we must integrate ESG principles into our economic strategies and collaborate across government, the private sector, and civil society for investment, innovation, and sustainable development.

Ralph Osei-Boafo (KPMG Associate Director, Regulatory Services) discussed "Sustainable Energy Financing and Distribution: Key to Driving Economic Activities and Growth". He underlined the need to diversify electricity generation sources, including



large-scale renewables. He proposed linking this with the redesign of energy pricing to include time-of-use pricing, which would help shift nighttime peak demand to a reasonably flat load. Furthermore, we should promote customer generation and



net metering to give customers a return on their electricity use and private investments in self-generation.

Furthermore, he discovered that distribution businesses' income collection is uncorrelated with power sales and billing. He advised pressuring distribution businesses to fulfill revenue targets while stepping up efforts to plug other possible sources of income leakage across the full power sector value chain.

Kwadwo Boateng (KPMG Senior Manager, Governance Risk and Compliance Services) shared insights on "The Future of State-Owned Enterprises: Catalyst for National Development". He emphasized that the effective operation of state-owned enterprises (SOEs) relies on building a team with the right skills and expertise. He also argued that Ghana's long-term national plan should strategically integrate SOEs to drive sustained progress and national development. Kwadwo highlighted the importance of integrity in SOEs, stressing that it is crucial for cultivating a work culture that operates independently and with accountability. He called for a mindset shift among Ghanaians to consistently uphold ethical standards, even without external oversight. In his remarks, Kwadwo identified leadership, integrity, and a change in mindset as essential elements for the success of SOEs. The process and manner of appointment-making have had a considerable impact on SOE performance, often creating challenges that require attention, with corporate governance emerging as a critical area affecting SOE performance. Concluding his presentation, Kwadwo reiterated that these three elements—leadership, integrity, and a shift in mindset—are key to driving positive outcomes in Ghana's state-owned enterprises.

The plenary and breakout sessions were highly informative, featuring esteemed thought leaders



from reputable institutions who provided valuable insights, recommendations, and perspectives to help unlock opportunities for re-engineering Ghana's economic model for sustainable development.



# CSR Projects

## Mentorship Drive

In 2023, The Advisory CSR Team held mentorship programs at Achimota Senior High School, Labone Senior High School, and Abelenkpe Basic Junior High School. The aim was to inspire students, build mentor-mentee connections, and discuss important life and academic topics. Some of the activities included sharing experiences, conducting SWOT analysis for personal growth, offering career advice, and organizing icebreaker activities. This initiative had a positive impact on junior students, fostering meaningful relationships and highlighting our dedication to community development and mentorship.

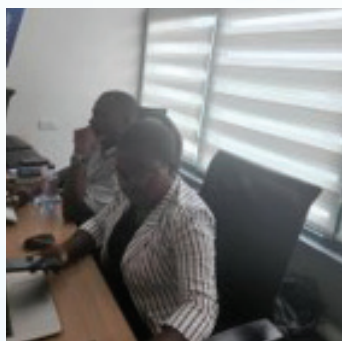


## Bookkeeping services to support GEM

The Advisory CSR Team, led by the Accounting Advisory Services team, undertook a pro-bono initiative to offer Bookkeeping services to support the Girls Excellence Movement (GEM).

They also organised training sessions for the GEM team, empowering them with the necessary skills to independently generate their own reports by the conclusion of our one-year engagement.

This impactful initiative remains a means of reflecting our commitment to making a positive difference in our community.





# CSR Projects

## KPMG Clothes Drive

KPMG led by the Advisory CSR Team donated some clothes to the Cambodia Community on the Tema motorway stretch. The community suffered from a fire outbreak and the advisory team with all the staff of KPMG donated clothes to the community.



## IT lab for school

On 4 July, the CSR team handed over an ICT lab to the Abelenkpe 1 Basic school. The team provided some laptops, mice and a projector to the school showcasing KPMG's dedication to corporate social responsibility and its positive impact on local communities, particularly in advancing education and empowering young learners.





# CSR Projects

## Ghana Green Day

In June 2024, KPMG participated in Green Ghana Day, an initiative led by the Ministry of Lands and Natural Resources and the Forestry Commission. This national effort aims to restore Ghana’s forest cover and combat climate change globally. Following their successful involvement the previous year, where 500 trees were planted and employees were engaged in eco-friendly activities, KPMG expanded their efforts this year.

Activities included planting trees, hosting educational sessions on forest conservation, and collaborating with local communities to raise awareness about climate change. These initiatives show KPMG’s commitment to sustainability and environmental stewardship. Notably, the team revisited ChipaForest to replant over 200 seedlings, ensuring the success of their reforestation efforts.

The team also inspected previously planted seedlings, seeing encouraging growth that supports forest regeneration. Their interaction with the forest guards went ahead to further highlight the importance of their conservation efforts. Additionally, KPMG held a ceremonial planting at their office and distributed seedlings to staff for planting in their homes and communities, aiming to amplify their impact on Ghana’s environment.

Ekow Annobil, KPMG’s Planet Pillar Partner, emphasized on dedication on all sides, encouraging all Ghanaians to participate annually in Green Ghana Day.

This initiative reflects KPMG’s proactive stance on environmental conservation, contributing to biodiversity recovery and a sustainable future.





# Recognitions, Honours and Awards

## KPMG in Ghana recognised at The National Honours and Awards Ceremony

On 14 March 2023, KPMG in Ghana was recognized at the National Honours and Awards Ceremony for remarkable and selfless service in the fight to contain the Covid-19 virus. KPMG received a special award of recognition for work done on the Private Sector Covid-19 Fund during the pandemic.



## Kwame Sarpong Barnieh Wins the Elite CGMA Sustainability Award Africa 2023

AICPA & CIMA, together with the Association of International Certified Professional Accountants, announced Kwame Sarpong Barnieh (KPMG Advisory Partner) as the winner of the Elite CGMA Sustainability Award Africa 2023 at the first edition of the AICPA & CIMA CGMA Professional Awards Africa ceremony in Johannesburg, South Africa, on 24 November, 2023.



## Elizabeth Kwarteng Tei sworn in as a Member of the Governing Council of the Institute of Internal Auditors Ghana

Elizabeth Kwarteng Tei (Senior Manager, GRCS) was officially sworn in as a Member of the Governing Council of the Institute of Internal Auditors Ghana alongside other council members on 30 August 2023 at Alisa Hotel (Ridge). Her newly appointed position is a great attainment and will span from 1 August 2023 to 31 July 2025.







# Recognitions, Honours and Awards

## KPMG in Ghana emerged number one in the Globberunner 2024.

KPMG in Ghana have emerged as the overall global winners for the first time since joining the tournament in 2016. An associate in Audit FSI, Edmund Agyei Koree won the overall tournament alongside the rest of the team. The Team has brought the cup to Ghana, West Africa and Africa. This achievement shows how committed and hardworking our team is, and also shows how successful we can be on a global scale.



Ayekoo to the Ghana team!

## Celebrating the success of our colleagues in the ICAG Elections.

Dr. Cynthia Sallah a Senior Manager with the Practices Management unit and Patience Mawushie Dzikunoo, a Senior Manager with the Accounting Advisory Service unit, achieved remarkable victories in the ICAG elections held on Friday 31 May 2024

Dr. Cynthia Sallah was elected as the ICAG Vice President, and Patience Mawushie Dzikunoo won with a clear majority as ICAG Council member.

Kudos to Dr. Cynthia Sallah and Ms. Mawushie Dzikunoo.



# Key Transformational Projects

## eCedi Hackathon

ITAS together with the GRCS team worked with Bank of Ghana as Events Statisticians for the first edition of the eCedi Hackathon Challenge.

The eCedi Hackathon was designed to drive innovation, and technological advancement, and develop solutions that will redefine the Ghanaian financial landscape based on specific use cases such as some e-commerce models (C2B, G2P, B2B), data privacy and security, inbound remittance, eCedi interoperability and cross-border payment solutions.



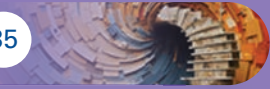
## Event Statistician at the Telecel Ghana Music Awards (TGMA) Charterhouse

Charterhouse Ghana, organised the 25th edition of the annual music awards, named the "Telecel Ghana Music Awards (TGMA) Festival 2024", under the theme "The People, The Culture, The Music".

The aim of the Awards Festival is to appreciate and reward musicians in the industry, whose work had the highest audience appeal and also generated the most excitement during the period under review.

As the Events Statistician for the TGMA25, KPMG was responsible for collating and analysing data from the following sources to determine the award winners for the twenty-seven (27) categories (Public and Industry).





# Mental Health Awareness

In this edition of our Alumni Magazine, we dedicate our Health Corner to the critical topic of mental health awareness. Mental health is a vital aspect of our overall well-being, yet it is often overlooked or stigmatized. By shining a light on this issue, we aim to promote a culture of understanding, support, and proactive care within our community.

## Understanding Mental Health

- Mental health encompasses our emotional, psychological, and social well-being. It affects how we think, feel, and act, and even influences our ability to handle stress, relate to others, and make decisions. Recognizing the signs of mental health issues, such as persistent sadness, anxiety, or changes in mood and behaviour, is the first step toward seeking help.

## Promoting Mental Health in the Workplace (K-Health Series)

KPMG is committed to fostering a supportive work environment that prioritizes mental well-being. We encourage open discussions about mental health, provide access to professional resources, and promote work-life balance initiatives. Our goal is to create a workplace where everyone feels safe to share their experiences and seek the help they need.

## Taking Action

Mental health is not just a personal issue but a collective responsibility. We encourage all members of the KPMG community to educate themselves about mental health, support colleagues in need, and promote a culture of empathy and understanding.

## Ways to look after your mental health and wellbeing

There are many simple ways to look after your mental health on a daily basis. We are all different and what works for one of us may not work for another. There are little things you can do daily which may help.

Here are some things you can try that may help to look after your mental health and wellbeing:



### Do things with others

Spending time with family or friends, meeting new people and getting involved in activities can make a difference to how you feel. Get involved in community activities, kick the football around, go for a walk etc.



### Do something creative

Activities or hobbies can keep you distracted, and can have a positive impact on your sense of mental health and wellbeing. Hobbies can help increase your confidence and self-esteem. The activities can include building something, playing an instrument, gardening, art, doing a puzzle, painting, cooking, writing, etc.



### Focus on strengths

Having positive thoughts can help you feel better. Try these support tools for guidance on how to feel positive; Read on self-motivation magazines, take small steps toward what you want to avoid, Acknowledge your feelings, and create a daily routine.



### Take time out

When you relax, you give yourself permission to let go of worries for a while. Relaxing gives your mind and body time to recover from the stresses of everyday life. Try some relaxation apps to guide you on how to relax.



### Sleep well

We cannot function properly without sleep. Sleep helps us to repair and restore our bodies and minds.



### Keeping active

Your physical health plays a key role in keeping you mentally healthy. Being physically active can improve your mood and reduces stress.



### Eat well

Nutrition and eating well can make a difference to the way you feel and in-turn may improve your mental health.



### Mindfulness

Mindfulness can help you feel better and reduce stress. It is easy to fit into your day. You can do it one minute at a time.



# Riddles

**1** I am taken from a mine, and shut up in a wooden case, from which I am never released, and yet I am used by almost every person. What am I?

I speak without a mouth and hear without ears. I have no body, but I come alive with wind. What am I? **2**

**3** I can fly without wings. I can cry without eyes. Whenever I go, darkness flies. What am I?

The more you take, the more you leave behind. What am I? **4**

**5** I have branches, but no fruit, trunk, or leaves. What am I?

What has keys but can't open locks? **6**

**7** I am not alive, but I grow; I don't have lungs, but I need air; I don't have a mouth, and I can drown. What am I?

I can be cracked, made, told, and played. What am I? **8**

**9** I'm light as a feather, yet the strongest man can't hold me for more than 5 minutes. What am I?

I have cities, but no houses. I have mountains, but no trees. I have water, but no fish. What am I? **10**



# Motivational Nuggets

“

**Success is not final; failure is not fatal: It is the courage to continue that counts.** ”

Winston Churchill

Churchill reminds us that the journey is ongoing, and neither success nor failure is the endpoint. The true test lies in our ability to persist with resilience. Each setback is an opportunity to learn and grow. Keep moving forward with determination and confidence.

“

**The only way to do great work is to love what you do.** ”

Steve Jobs

Passion is the driving force behind excellence. Jobs believed that when you find joy in your work, it transcends into greatness. Seek out what ignites your enthusiasm and dedicate yourself fully to it. Your passion will guide you to achieve extraordinary results.

“

**Opportunities don't happen. You create them.** ”

Chris Grosser

Grosser emphasizes the proactive nature of success. Rather than waiting for chances to appear, take initiative and carve out your own path. Be innovative and daring in your pursuits. Your creativity and effort will open doors that you never imagined possible.

“

**Success usually comes to those who are too busy to be looking for it.** ”

Henry David Thoreau

Thoreau suggests that success is a byproduct of dedication and hard work. When you are immersed in meaningful work, success naturally follows. Focus on your goals and immerse yourself in your efforts. Let your passion and diligence lead the way.

“

**The future belongs to those who believe in the beauty of their dreams.** ”

Eleanor Roosevelt

Roosevelt encourages us to hold onto our dreams with conviction. Believing in your aspirations is the first step towards achieving them. Let your dreams inspire and motivate you to take action. The power of belief can turn your visions into reality.

“

**It does not matter how slowly you go as long as you do not stop.** ”

Confucius

Confucius emphasizes the importance of perseverance. Progress, no matter how gradual, leads to growth. What truly matters is the unwavering commitment to keep moving forward, even in the face of challenges.



# Tax Amendments

KPMG West African Tax Journal

## Implementation Of New Tax Laws And Amendments Effective 1st January 2024



The Ghana Revenue Authority announced for the information of the general public, the coming into force of some amendments to the following Tax Laws and the introduction of the Emissions Levy Act, 2023 (Act 1112):

- 1 Customs (Amendment) Act, 2023 (Act 1106)
- 2 Value Added Tax (Amendment) Act, 2023 (Act 1107)
- 3 Excise Duty (Amendment) (No.2) Act, 2023 (Act 1108)
- 4 Stamp Duty (Amendment) Act, 2023 (Act 1109)
- 5 Exemptions (Amendment) Act, 2023 (Act 1110)
- 6 Income Tax (Amendment) (No.2) Act, 2023 (Act 1111)
- 7 Emissions Levy Act, 2023 (Act 1112)

### 1. Customs (Amendment) Act, 2023 (Act 1106)

The First Schedule of the Customs Act, 2015 (Act 891) has been amended to include four hundred and thirty-one (431) additional tariff descriptions to the Customs Tariff. There is also a provision of a waiver of duty on the importation of raw materials for the local manufacture of sanitary towels.

### 2. Value Added Tax (Amendment) Act, 2023 (Act 1107)

The Value Added Tax Act, 2013 (Act 870) has been amended to:

- i. Provide for a flat rate of tax on the rental of commercial premises other than commercial rental establishments.

- ii. Provide for a flat rate of tax on the supply of immovable property by an estate developer.
- iii. Extend the zero-tax rate for locally manufactured textiles and locally manufactured vehicles.
- iv. Introduce a zero-tax rate for locally manufactured sanitary towels.
- v. Waive the tax on electric vehicles for public transportation; and
- vi. Review the exemptions for specified goods and services.

### 3. Excise Duty (Amendment) (No.2) Act, 2023 (Act 1108)

The Excise Duty Act, 2014 (Act 878) has been amended to:

- i. Increase the excise duty rate on cider beer to align with the excise duty rate on beer.
- ii. Reduce the excise duty rate on plastics; and
- i. Expand the coverage the of excise duty on plastics to imported plastic packaging.

### 4. Stamp Duty (Amendment) Act, 2023 (Act 1109)

The Stamp Duty Act 2005 (Act 689) has also been amended to provide for an increase in the rate of stamp duties. The new rates range from GH¢18 to GH¢896.30 for duties assessed on specific basis and 0.25% to 0.5% on an ad valorem basis.

# Tax Amendments

KPMG West African Tax Journal

## 5. Exemptions (Amendment) Act, 2023 (Act 1110)

The Exemptions Act, 2022 (Act 1083) has been amended to provide for a waiver of customs duties and taxes in respect of the importation of fishing gear for agricultural purposes.

## 6. Income Tax (Amendment) (No.2) Act, 2023 (Act1111)

The First Schedule of the Income Tax Act, 2015 (Act 896) has been amended to revise the rates of income tax for individuals. The table below shows the revised chargeable income and the revised rates of tax of a resident individual for a year of assessment:

No.	Chargeable Income	Rate of Tax
1.	First GH¢ 5,880	Nil
2.	Next GH¢ 1,320	5 per cent
3.	Next GH¢ 1,560	10 per cent
4.	Next GH¢ 38,000	17.5 per cent
5.	Next GH¢ 192,000	25 per cent
6.	Next GH¢ 366,240	30 per cent
7.	Exceeding GH¢ 605,000	35 per cent

## 7. Emissions Levy Act, 2023 (Act 1112)

The Emissions Levy Act, 2023 (Act 1112) has been passed to impose an emissions levy on carbon dioxide equivalent emissions from specified sectors and internal combustion engine vehicle emissions. The table below provides the rates payable:

No.	Types of Emissions	Sector/ Motor Vehicle	Rate
1.	Carbon dioxide equivalent emissions from specific sectors	1.Construction sector 1.Manufacturing sector 1.Mining sector 1.Oil and gas sector 1.Electricity and heating sector	GH¢100 per tonne of emissions per month
2.	Emissions from motor vehicles	Internal combustion engine vehicles:	
		1.Motorcycles and tricycles	GH¢75 per annum
		1.Motor vehicles, buses and coaches above 3000 cc	GH¢150 per annum
		1.(i) Motor vehicles, buses and coaches above 3000 cc	GH¢300 per annum
		(ii) Cargo trucks and articulated trucks	GH¢300 per annum







# Tax Amendments

KPMG West African Tax Journal

## Implementation of Value Added Tax (VAT) on the supply of Electricity above the lifeline for Residential Purposes and the supply of Non-Life Insurance Contract

As part of the implementation of the Government's Medium-Term Revenue Strategy and the IMF-Supported Post Covid-19 Programme for Economic Growth (PC-PEG), VAT for residential customers of electricity above the maximum consumption level specified for block charges for lifeline units in line with section 35 and 37 and the First Schedule (9) of Value Added Tax (VAT) Act, 2013 (ACT 870) has been introduced.

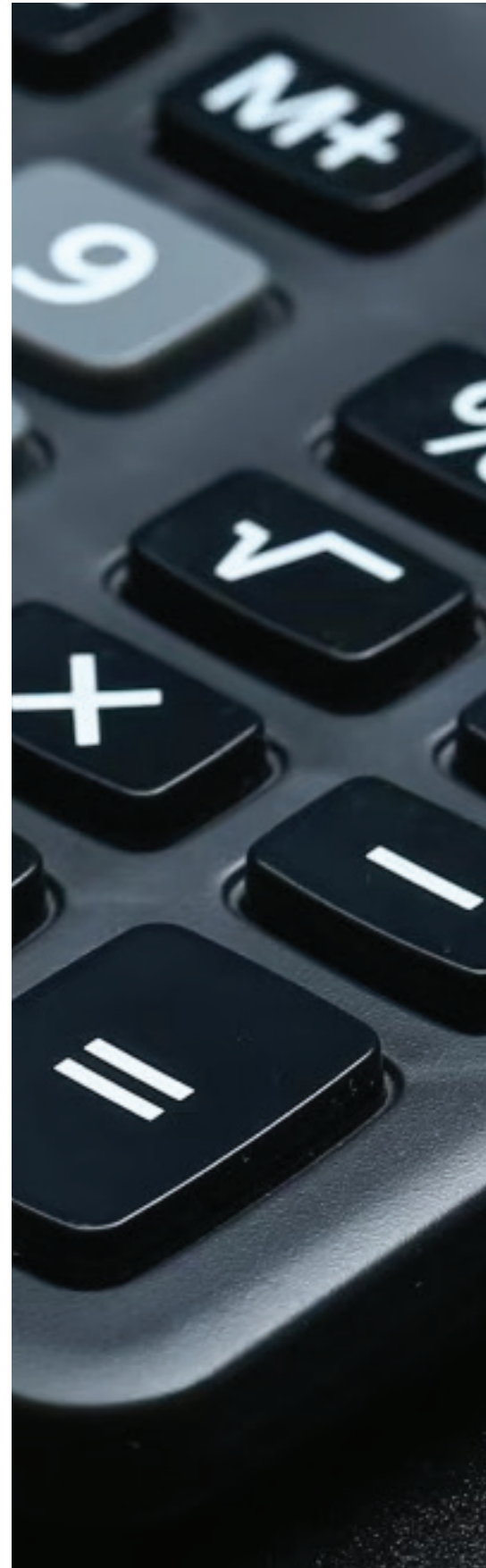
Additionally, the supply of the non-life insurance contract is taxable under Section 48 of Act 870.

## National Lottery Authority (NLA) / Private Lotto Operators to begin 10% Withholding Tax Implementation

The Ghana Revenue Authority informed the general public especially, patrons of Lotto that, the Income Tax (Amendment) Act, 2023 (Act 1094), introduced a 10% Withholding Tax on the Gross Winnings from all Lottery i.e. Lotto, Betting, Gaming and other Games of Chance. Although the implementation has commenced, the National Lottery Authority (NLA) and Private Lotto Operators (PLOs) were granted a six (6) month extension to enable the NLA/PLOs to prepare and implement the 10% Withholding Tax on Gross Winnings. This extension expired in December 2023 and therefore the NLA and PLOs are required to commence the implementation of the Withholding Tax on Lotto Gross Winnings effective January 2024.

The general public, particularly Patrons/ Players/ Punters, Operators and Tax Consultants must take note of this directive.

Operators are also reminded that failure to comply with the Tax law is an offence and attracts sanctions as prescribed in Section 78 of the Revenue Administration Act, 2016 (Act 915).





# Upcoming Trainings

We are thrilled to unveil our upcoming training sessions, at KPMG, we are committed to delivering top-quality services to our clients across the country. We are excited to share our knowledge and expertise with your organization through our specially tailored training modules, created based on market trends and valuable client feedback and recommendations.

Below are some upcoming trainings from August to November;



## August

### Audit Committee Effectiveness

As the focus on corporate governance and oversight has grown, so has the complexity of regulatory challenges facing audit committees. This corporate governance strategy training explores the best practices that audit committees can use to fulfil their mandate and increase its strategic contribution. This program prepares you to manage the creative tension between the compliance and strategic roles of the audit committee.



## August

### Cracking the Vat Code and Related Levies: A Comprehensive Training on Value Added Tax and Associated Levies

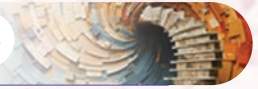
The Value Added Tax (VAT) and associated levies have seen significant changes impacting various industries. This training includes the Value Added Tax accurate filing of VAT tax returns, and key aspects of the current VAT regime in Ghana, including practical implementation, electronic invoicing.



## September

### Working Capital Management [Accounts Payables (AP) & Accounts Receivables (AR)]

This course gives you the know-how, abilities, and professional tools you need to manage your accounts payables and accounts receivables and standardize processes in these areas.

**September****Understanding Sustainability Disclosure - Requirements under S1 and S2****20 September 2024**

As businesses globally recognize the importance of sustainable practices, sustainability disclosures have become a key driver of corporate transparency and responsible business conduct. This training aims to empower stakeholders with better practices for effectively integrating and disclosing of Environmental, Social and Governance (ESG) activities to derive value for businesses.

**October****Digital Evidence Recovery****20 October 2024**

The Digital Evidence Recovery Training will equip participants with essential skills and knowledge to effectively recover digital evidence crucial in today's digital landscape. This course is designed for cybersecurity professionals, law enforcement, fraud management teams, and digital forensics investigators to learn and advance their techniques and best practices for retrieving digital data from various devices and platforms.

**October****Talent Management****16-18 October 2024**

Business today is more complex and ambiguous than ever. To survive and compete, organisations require skilled talents that are adaptable, can embrace change and continuously evolve. This, coupled with the war for talent makes it even more important to build a game-changing talent strategy. "Being in tune with talent" is a program designed to help participants develop a well-defined talent strategy that drives the achievement of business strategy.

**November****Effective Vendor Selection for Software/System Acquisition and Implementation****6 November 2024**

This training equips participants with tools to support effective vendor selection for software/system acquisition and implementation. In today's business landscape, software and systems are often the backbone of operations, driving everything from customer interactions to internal processes. This requires companies to choose the right software and vendor who can effectively meet their unique needs and specifications. Thus, understanding the complexities of vendor selection and adapting to the changing business landscape are crucial for business success.

**November****Leading Practices in Finance****14-15 November 2024**

This course is designed to provide participants with comprehensive insights into the best practices and strategies within the field of finance. This course aims to equip learners with the knowledge, skills, and tools necessary to excel in various financial roles and make informed decisions in dynamic business environments.

**November****Tax Audit Survival Kit: Tools for a smooth Audit Process****20 November 2024**

This training is designed to equip participants with the solid foundation, requisite knowledge and skills needed to understand, prepare and adequately navigate the tax audit process effectively.



# Know Our Partners



**Anthony Sarpong**

**Senior Partner**  
KPMG in Ghana



**Nathaniel Harley**

**Partner, Audit**  
KPMG in Ghana



**Daniel Adoteye**

**Partner, Advisory**  
KPMG in Ghana



**Andrew Akoto**

**Partner, Head of Advisory**  
KPMG in Ghana



**Kofi Frempong-Kore**

**Partner, Head of Tax**  
KPMG in Ghana



**Frederick Dennis**

**Partner, Head of Audit**  
KPMG in Ghana



**Joyceline Coleman**

**Partner, Advisory**  
KPMG in Ghana



**Labaran Amidu**

**Partner, Audit**  
KPMG in Ghana



**Evelyn Addico**

**Partner, Audit**  
KPMG in Ghana



**Kwame Sarpong Barnieh**

**Partner, Advisory**  
KPMG in Ghana



# Know Our Partners



**Ekow  
Annobil**

**Partner, Audit**  
KPMG in Ghana



**Colette  
Atsu-Djadou**

**Partner, Audit**  
KPMG in Ghana



**Jonathan  
Lutterodt**

**Partner, Advisory**  
KPMG in Ghana



**Sam Aluko**

**Partner, Advisory**  
KPMG in Ghana



**Cynthia Cofie**

**Partner, Audit**  
KPMG in Ghana



**Evans Asare**

**Partner, Advisory**  
KPMG in Ghana



**Michael  
Boateng**

**Partner, Tax**  
KPMG in Ghana



**Reindolf  
Siaw Annor**

**Partner, Advisory**  
KPMG in Ghana



**Abeeku Diafo**

**Partner, Audit**  
KPMG in Ghana



**Erastus  
Etsibah**

**Partner, Audit**  
KPMG in Ghana



# Jokes

1

**Why don't accountants ever get sunburned?**

Because they use their tax shields!

2

**What do you call an accountant with an opinion?**

An auditor.

**Why did the accountant break up with the calculator?**

She felt it was too calculating!

3

**How does an accountant stay out of debt?**

He learns to act his wage!

4

**Why did the auditor cross the road?**

To look at the other side of the ledger.

5

**How do tax professionals relax?**  
By keeping everything in balance.

6

**Why was the math book sad?**

It had too many problems, just like our tax returns!

7

**What did the auditor say to the tax preparer at the party?**

"This conversation is too taxing for me!"

8

**Why was the accountant always calm?**

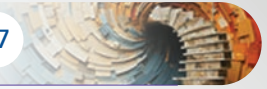
Because she always had her balance sheet.

9

**What did the accountant say when he got a blank tax form?**

"I've got deductions to fill!"

10



# Funny Stories

## The Case of the Missing Decimal

During a particularly hectic tax season, an auditor walked into the office with a look of horror. "I think I've lost a decimal point somewhere!" he exclaimed. The entire office was in a frenzy, searching for the elusive decimal. It took a few minutes of frantic checking before someone realized he had just forgotten his glasses. The missing decimal was safe and sound on his spreadsheet, right where it belonged.

## Audit Antics

An auditor once asked a client, "Do you have any assets you haven't reported?" The client, looking puzzled, replied, "Why, yes, my wife! She's the greatest asset I have, but I didn't think she needed to be included in the balance sheet."

# Puns and one liners

**Why did the auditor start a gardening business?**

Because he wanted to grow his assets!

**"Why do auditors always carry a pencil?"**

For those moments when they need to draw conclusions.

**"What's an accountant's favorite dessert?"**

A balanced sheet cake!

**"Why did the auditor become a musician?"**

He wanted to find the right notes in every ledger.

**"Audit: The only profession where you can look down on everyone because you're always on the top floor!"**

**"An auditor's favorite plant?"**

Hedge!

**"I told my accountant I got a raise, he told me to lower my expectations."**

**"Why do accountants love nature?"**

Because it has perfect balance.

**"What's an auditor's favorite game?"**

Hide and Spreadsheet.



# Crossword Puzzle

## Clues:

### Across:

1. KPMG core value (6 letters)
2. Team of professionals (7 letters)
3. Company annual review (6 letters)

### Down:

1. Financial assessment (5 letters)
2. Workplace culture (8 letters)
3. Professional title (7 letters)
4. Client engagement (10 letters)

### Puzzle Grid:

		1			2	
3		A			D	
		U			I	
4		D			T	
		I				
		T				
		O				
		R				





# Sudoku & Logic Puzzle

Fill in the blank spaces so that each row, column, and 3x3 box contains the numbers 1 to 9.

5	3			7				
6			1	9	5			
	9	8					6	
8				6				3
4			8		3			1
7				2				6
	6					2	8	
			4	1	9			5
				8			7	9

## Logic Puzzle Scenario:

Three alumni, A, B, and C, attended a reunion. Each was either an auditor, a tax advisor, or a consultant. Determine who held each role based on the following clues:

1. **A** is not the auditor.
2. **C** is a consultant.
3. **B** is not a tax advisor.



# Blast from the past





# Blast from the past





# Connect With Us

## Strengthening Our Alumni Network

Welcome to the “Connect With Us” section, your gateway to staying engaged with the vibrant KPMG alumni community. Whether you’ve recently transitioned to a new role or have been part of our alumni network for years, this section is designed to keep you informed, connected, and inspired. Our aim is to foster a lifelong connection between KPMG and our esteemed alumni, celebrating your successes and supporting your professional journey.

## Join Our Alumni Platform

Our exclusive KPMG Alumni Platform is a dynamic space where you can reconnect with former colleagues, discover new opportunities, and stay updated with the latest industry trends. By joining the platform, you gain access to a wide array of resources, including industry reports, thought leadership articles, and invitations to exclusive events. It’s your hub for professional growth and continuous learning.

## Attend Alumni Events

We host a variety of events throughout the year tailored specifically for our alumni. These include networking mixers, professional development workshops, and regional reunions. Our events are not only a chance to reconnect with old friends but also to expand your professional network and gain insights from industry leaders. Keep an eye on our event calendar and make sure to register for upcoming events in your area.

## Mentorship Opportunities

One of the greatest benefits of being part of the KPMG alumni community is the opportunity

to give back and inspire the next generation of professionals. We encourage you to become a mentor through our Alumni Mentorship Program. Share your experiences, offer guidance, and help shape the careers of current KPMG employees. Your expertise and insights are invaluable, and mentoring is a rewarding way to stay connected to the firm.

## Stay Updated with Alumni News

Our annual Alumni Newsletter is packed with updates on fellow alumni, firm news, and upcoming events. We feature success stories, spotlight achievements, and provide insights into the latest developments within KPMG. Make sure you’re subscribed to stay informed about all the exciting things happening within our alumni network.

## Get Involved in Community Initiatives

KPMG alumni are known for their commitment to making a positive impact. Join us in our various community service initiatives and corporate social responsibility (CSR) projects. Whether it’s participating in charity runs, volunteering for community programs, or supporting sustainability efforts, your involvement helps drive meaningful change. Together, we can continue to uphold





the values of integrity, excellence, and social responsibility that define KPMG.

## Share Your Story

We love hearing from our alumni and celebrating your achievements. Share your career milestones, personal accomplishments, or interesting projects you're working on with us. Your stories inspire and connect us all. Reach out to our editorial team to be featured in our next alumni spotlight or to contribute to our blog.

## Stay Connected on Social Media

Follow us on our social media channels to stay updated on the latest news, events, and opportunities. Our LinkedIn group, Facebook page, Instagram page and Twitter feed are great ways to engage with fellow alumni, share insights, and stay connected to the broader KPMG community. Join the conversation and be part of our online alumni family.

## Contact Us

Have questions or need assistance? Our Alumni Relations team is here to help. Whether you're looking to reconnect with former colleagues, find out about upcoming events, or need career support, don't hesitate to reach out.

You can contact us at [salesandmarkets@kpmg.com](mailto:salesandmarkets@kpmg.com).

Stay engaged, stay inspired, and continue to be a part of the KPMG legacy. We look forward to connecting with you and supporting your journey beyond KPMG





# How Well Do you know KPMG?

Welcome to the “How Well Do You Know KPMG?” section, where we bring you some intriguing and lesser-known facts about our firm. Whether you’re a long-time alumni or a recent graduate, these fun facts are sure to surprise and entertain you. Let’s take a trip down memory lane and celebrate the rich history and remarkable achievements of KPMG!

1

## Origins of the Name:

Did you know that KPMG stands for the last names of our founding members? The firm’s full name, Klynveld Peat Marwick Goerdeler, honors Piet Klynveld, William Barclay Peat, James Marwick, and Reinhard Goerdeler, who played pivotal roles in the formation of KPMG as we know it today.

2

## Global Presence:

KPMG operates in over 140 countries, making it one of the largest professional services networks in the world. Our extensive reach allows us to provide tailored services to clients globally, leveraging local expertise and global knowledge.

3

## Commitment to Sustainability:

KPMG is deeply committed to sustainability and corporate responsibility. We have numerous initiatives aimed at reducing our environmental footprint, such as our goal to become net-zero carbon by 2030. Additionally, we engage in various community support programs across the globe.

4

## KPMG and the Olympics:

KPMG has been a proud sponsor and supporter of the Olympics, providing critical services to ensure the smooth operation of the games. Our involvement includes risk management, tax advisory, and compliance services, showcasing our commitment to excellence on the world stage.

5

## Innovation Hub:

Did you know that KPMG has several innovation labs around the world? These labs focus on developing cutting-edge technologies and solutions, such as artificial intelligence and blockchain, to help our clients navigate the digital transformation landscape.

6

## Diversity and Inclusion:

KPMG prides itself on fostering a diverse and inclusive workplace. Our programs and initiatives aim to promote equality and create an environment where everyone can thrive. We believe that diverse teams drive innovation and lead to better decision-making.

7

## KPMG Lakehouse:

One of the highlights of KPMG’s commitment to learning and development is the KPMG Lakehouse in Orlando, Florida. This state-of-the-art facility serves as a training and collaboration hub for KPMG professionals, providing them with the resources and environment to grow and excel.

8

## Community Involvement:

Across the globe, KPMG employees actively participate in community service and volunteer activities. From building homes to mentoring students, our people are dedicated to making a positive impact in their communities.

9

## Thought Leadership:

KPMG is at the forefront of thought leadership, regularly publishing research and insights on a variety of topics, from economic trends to industry-specific issues. Our publications are widely respected and often cited by other industry leaders.

10

## Employee Engagement:

At KPMG, employee satisfaction is a top priority. Our initiatives to enhance employee engagement include wellness programs, flexible work arrangements, and continuous learning opportunities, ensuring that our people feel valued and supported.

We hope you enjoyed these fun facts about KPMG. Stay tuned for more interesting tidbits in future editions, and don’t forget to share your own memories and experiences with us. Together, we continue to build on the legacy of KPMG, making a difference in the world and in our professional lives.



# Thought Leadership

## National Banking Conference 2023

The 26th National Banking Summit entitled “The future of banking in Ghana: Ethics, Professionalism and ESG imperatives” was held by the Chartered Institute of Bankers at the Accra International Conference Center and KPMG was esteemed invited to speak on the theconference.

The program featured Dr. Ernest Kwamina Yedu Addison (Governor, Bank of Ghana) as the Keynote speaker and Mrs. Mansa Nettey (President, Ghana Association of Banks) as the Chairperson. Professor Noel Tagoe spoke and gave an interesting presentation on the topic “Navigating and

responding to the current disruptive challenges of the banking sector to capturing the next waves of growth”. This was followed by Robert Dzato (CEO, CIB) who delivered an insightful presentation on “Professionalizing banking in a digital era through talents and ethics: The future of professional banking education and regulation”.

Our very own Andy Akoto (Advisory Partner) was invited to deliberate on a panel with other thought leaders on the topic “ESG and Sustainable Financing: Opportunities and Strategic Imperatives for Banks”. Andy stated that organisations that are going to thrive cannot ignore ESG.

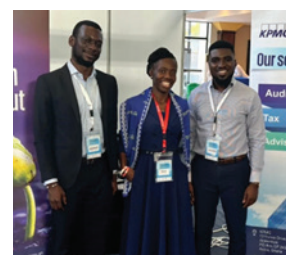


## KPMG Sponsors The Institute of Internal Auditors 9th AFIIA Conference

In celebration of Internal Audit Awareness Month, KPMG Ghana proudly sponsored The Institute of Internal Auditors' 9th African Federation of Institutes of Internal Audit (AFIIA) Conference, themed ‘Sustainability through Innovation’. This conference aimed to enhance collaboration between internal audit and leadership while addressing contemporary institutional challenges.

Our Head of Advisory, Andy Akoto, participated in a panel discussion on ‘Emerging Trends in Internal Auditing – Expectations of Stakeholders’, alongside notable experts Modou Ceesay (Auditor General, The Gambia), David Wagacha (TeamMate Solutions, Africa AFII VP – Eastern Africa, Kenya), and Michael Asiedu-Antwi (Rev) (Partner, PWC Ghana).

The event underscored the importance of innovation in promoting sustainability within internal auditing practices.





## KPMG Makes an Impact at the 3i Africa Summit 2024

The 3i Africa Summit, held from May 13-15, 2024, provided an exceptional forum for discussing the growth of Africa's fintech and digital economy. The summit facilitated crucial conversations vital to the continent's technological and economic advancement. As the official knowledge partner, we reaffirmed our dedication to promoting innovation and sustainable growth throughout Africa. The summit aimed to unlock Africa's fintech and digital economic potential by addressing issues such as policy alignment, access to capital, ecosystem investment, and sustainability.

Notable attendees included H.E Nana Akufo-Addo (President of Ghana), H.E. Mahamudu Bawumia (Vice President of Ghana), Ravi Menon (Singapore's

Ambassador for Climate Change Action), Dr. Ernest Addison (Governor, Bank of Ghana), Dr. Maxwell Opoku Afari (First Deputy Governor, Bank of Ghana), Kwamina Duker (CEO, Development Bank Ghana), and Governor John Rwangombwa (National Bank, Rwanda).

Senior Partner Anthony Sarpong, who discussed digital strategies for SMEs, and Partner Kwame Sarpong Barnieh, shared insights on AI in ESG data management and the circular economy, significantly contributed to the summit. The 3i Africa Summit 2024 was a catalyst for actionable change, enhancing our capacity to lead and innovate.







## GSABC Quaterly Breakfast Meeting

The Ghana South Africa Business Chamber in Association with KPMG hosted their Quarterly Breakfast Meeting on 19 April 2023. The quarterly business and economic review for the nation was the topic of discussion. Michael Boateng (KPMG Tax Partner) shared insights on the topic "The impact of the tax measures rolled out from the 2023 Budget Statement".

During his session he gave an overview of Ghana's economy in 2022 and 2023, he then deliberated on current interventions and implications that have been employed.



## KPMG Participates in Propak 2024

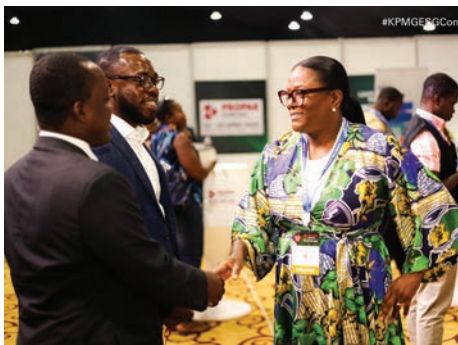
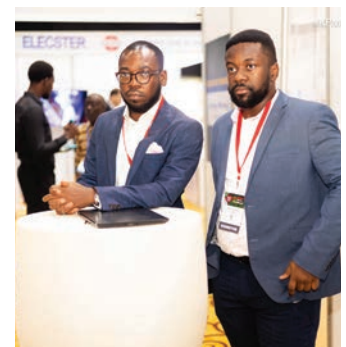
On April 24, 2024, KPMG hosted a breakfast session at the Grand Arena, Accra International Conference Centre, during the inaugural PropakGhana event.

This exhibition and conference showcased packaging, plastics, printing, and food-processing organizations serving the broader West African region. The event attracted over 2,500 visitors and more than 100 exhibiting brands, featuring daily conferences over three days.

The breakfast session, titled 'Defining the Future: Thriving with Sustainable Finance in Ghana,' united professionals from the manufacturing supply chain to discuss emerging trends and industry developments.

Key topics included 'Impact of Sustainable Financing on a Ghanaian Business' by Kwame Sarpong Barnieh, and 'From Niche to Norm: Mainstreaming Sustainable Financing Solutions into Industry,' explored by a distinguished panel comprising Mad. Dzifa Amegashie, Head of Corporate and Investor Relations at CalBank; Mr. Kwadwo Kwakye Gyan, Head of Risk and Sustainability at the Ghana Infrastructure Investment Fund (GIIF); Professor Samuel N.Y. Simpson, Head of the Accounting Department at the University of Ghana Business School; and Dr. Fatmata L. Sesay, Senior Economist for Ghana & Gambia at UNDP Ghana.





## KPMG shares insights on the Joy Business Ghana Advisory Series

We are excited to share key insights from the recent Joy Business Ghana Advisory Series sessions featuring our very own Reindolf Annor (Partner, Accounting Advisory Services) and Owusu-Ansah Jnr (Strategy and Operations, Senior Manager). Reindolf Annor delivered a compelling session on "Effective Personal Financial Planning in a Tight Economy." He provided valuable strategies for managing personal finances during challenging economic times. Key takeaways included the importance of setting meaningful financial goals, understanding cash flow, the purpose of budgeting,



recognizing the time value of money, and the need for flexibility in financial planning. Owusu-Ansah Jnr shared his expertise on "Effective Debt Management for Corporate Institutions in a Tight Economy." He offered valuable insights into navigating the complexities of debt management, highlighting its significance in achieving financial stability, reducing stress, and maintaining relationships. The discussion covered key aspects such as understanding and prioritizing debts, planning repayments, and the importance of financial discipline.



## Key Takeaways from GNCCI 'Efficient Tax Planning' Workshop

On 29 February 2024, Michael Boateng, Partner in Tax, delivered an insightful presentation on the Ghanaian Tax System at an event hosted by the Ghana National Chamber of Commerce and Industry (GNCCI).

Michael provided an in-depth analysis of the current tax landscape in Ghana, focusing on the structure and key components of both direct and indirect taxes. He emphasized the progressive nature of the tax system, the importance of understanding compliance best practices, and how recent developments in tax laws are shaping the future of taxation in Ghana.



## KPMG Delivers Insightful Presentation at the Ghana Fintech Awards 2023

Sam Aluko (Partner, Technology and Digital Transformation) delivered an insightful presentation at the Ghana Fintech Awards event on 9 March 2024, which was hosted by the Ghana Fintech and Payment Association in association with KPMG as a Knowledge Partner and Quality Assurance Partner.





The event which was themed "Balancing Innovation and Compliance in Creating a Digital Economy" witnessed pivotal contributions from KPMG, Bank of Ghana, and other key stakeholders in the industry.



## KPMG Senior Partner serves as Guest Speaker at UG of Graduate Studies 75th Congregation Ceremony

Our Senior Partner, Mr. Anthony Sarpong, had the honour of serving as the Guest Speaker at the 75th Congregation Ceremony of the University of Ghana School of Graduate Studies.

Mr. Sarpong delivered a powerful inspirational address, encouraging the graduands as they embark on their journeys. The ceremony was a momentous occasion and we are proud that Mr. Sarpong was able to represent KPMG and share his wisdom with the future leaders.



# Celebrating Love

## KPMGians Who Married Each Other

Welcome to a heartwarming section of our KPMG Alumni magazine, where we celebrate the unique stories of love that blossomed within the halls of KPMG. Here, we shine a spotlight on couples who not only found professional fulfillment but also discovered their lifelong partners. These inspiring tales highlight the special bonds formed through shared experiences, mutual support, and a common commitment to excellence. Join us as we explore the journeys of KPMGians who turned colleagues into soulmates, proving that love and success can indeed go hand in hand.

### Gerald & Doreen Quartey

Year Married:  
2000

“

I believe love will find you when you least expect it. That was what happened to me when I met my wife walking down the corridor of KPMG then at Total House. ”

Gerald Quartey



### David & Josephine Okyere Nyarkoh

#### How we met one another

The first time I set eyes on Josephine was at the University of Ghana Business School when I had just entered my final year (3rd year) in September 1992 and she had also just joined the School in the 1st year (Fresher). I was the Marketing Officer of AIESEC Ghana (Legon Branch) and was busily marketing AIESEC to the fresh students of the Business School. She came to register and we struck an acquaintance. We were just on "hello-hi" level whenever we saw each other in the School. Incidentally, we all read BSc Administration (Accounting). When I was at KPMG, I met her in front of the Mobil House, and she told me she came for an interview. I was in Group 1 (Ken



Tufuoh's Group), and she was posted to the same group. We did not go on any job together. A couple of months later, I left KPMG and joined Merchant Bank Ghana Limited. We became close friends afterwards when we met at a friend's wedding dinner. And the rest is history.



**Francis & Grace Darko-Asare** (Nee Tete-Donkor)

Year Married:  
7th August  
1999

**How I met my beautiful wife**

It was the year 1999. The whole world was focused on how to combat the millennium bug. I had my own bug to combat too. I had come of age. I had rented an apartment and furnished it to taste. I had a small car and making a "small" income, beefed-up by "claims". I was the perfect exhibit for Jane Austen to prove her opening of *Pride and Prejudice*; "It is a truth universally acknowledged, that a single man in possession of a good fortune, must be in want of a wife".

Grace was part of the last intake of Trainees in October 1999. For some reason, I knew she was my wife the first day I met her at the office. I then set out to be friends with her in order to tick my boxes, chief of which was what she thought about being a pastor's wife. It took me eleven months to tick all the boxes. I proposed to her in the afternoon of 20th September, 2000 in front of the Asbury Dunwell Chapel

We had executed a couple of jobs together so it was not too difficult getting to know ourselves well. I remember one clearly. On the day Osama bin Laden attacked the Twin Towers we were working a job together at the Pension House. We also worked together on Ghana Living Standards Survey 4, and the Gong Gong Awards by the Ghana Advertising Association. The Gong Gong Awards job was particularly interesting because



it gave us complimentary tickets to the awards ceremony at the then plush La Palm Beach Hotel.

We tied the knot on 20th December, 2003 at Nantoma Memorial Presbyterian Congregation at Kanda. It was quite a unique day; our colleagues Anthony Attu and Timothy Aryee also married on the same day. Fast forward, we celebrated our twentieth anniversary last December. God has been good to us and we give Him all the glory.



## Breaking Barriers

In the realm of finance, where power and influence intertwine, a symphony of change reverberates. A symphony, composed by the unwavering spirit and unyielding determination of women, who, against a backdrop of entrenched norms, have embarked on a profound journey of breaking barriers and triumphing in the pursuit of power. Welcome to the stage, where the spotlight shines upon a cast of extraordinary women, resolute in their quest to defy expectations and redefine the landscape of leadership. In this captivating performance, we bear witness to a narrative that transcends the boundaries of gender, where the once elusive pinnacle of power becomes an aspiration within grasp. These women, driven by an unquenchable thirst for excellence, have shattered the glass ceilings that have long confined them. They have navigated treacherous terrain, fortified by resilience and fuelled by ambition, as they forged ahead, undeterred by the whispers of doubt and the weight of tradition. Their journey has been one of audacity and courage, where they have broken free from the shackles of societal constraints and surged forward, leaving an indelible mark upon the corporate world.

They have turned adversity into opportunity, transforming limitations into catalysts for change. With each stride, they have defied the status quo, challenging the prevailing notions of power and authority. Prepare to be captivated, inspired, and moved by their unwavering spirit, as we bear witness to the breaking of barriers and the





resounding triumph of these women, and how they pursued power. They embraced ambition and challenged conventions. 'A man's world' they called it..... yet these gallant women silenced the boast of patriarchy and rose through the ranks of power, first embracing their ambition unapologetically of which tradition at every twist and turn tried to silence. They challenged conventional expectations and disproved the notion that power is reserved for a select few. By refusing to accept limitations imposed by society, these women channelled their drive into action, setting their sights on leadership positions and refusing to settle for anything less.

'Good women are rarely seen or heard', but the best ones are seen at the forefronts of their expressions and are skilled in making good relationships. The barrier breakers cultivated Strategic Relationships and Navigated the complex landscape of power. These women who aspired to rise through the ranks relentlessly built robust networks, sought mentors and sponsors who can provide guidance, support, and opportunities for growth. These relationships opened doors, provided valuable insights, and served as pillars of strength during challenging and perilous times.

To thrive in their hard earned positions of power, these trailblazers continuously acquired and leveraged relevant skills, most of which were very challenging as they were coerced to liaise these skills and certifications with their corporate lives. Honing leadership abilities, developing expertise in their field, and cultivating a keen business acumen to mention but a few. By investing in their professional development, they positioned themselves as indispensable assets within the organization, earning the respect and recognition they deserve.

They resiliently championed diversity and Inclusion by actively promoting gender equality and fostering an inclusive work environment. In short, they dismantled barriers for future generations. This entailed advocating for equal opportunities, challenging biases, and ensuring that the voices of all employees, regardless of gender, are heard and valued.

Finally, they embodied Fearlessness and Resilience. The journey to power is seldom smooth, and setbacks are inevitable. Women who rose through the ranks defied societal expectations, persevered through challenges, and painfully learned from failures. It was through these trials that they emerged stronger, more determined, and better equipped to navigate the complexities of power.

“  
'Good women  
are rarely seen or  
heard', but the best  
ones are seen at the  
forefronts of their  
expressions and are  
skilled in making  
good relationships.  
”





# Great Holiday Destinations Without A Visa

Planning a getaway can be an extremely stressful process, especially having to factor in visa applications, processes and fees! We have come up with some stunning destinations around the world where you can enjoy a hassle-free holiday without the headache of going through the long visa process. Here are some top picks that promise unforgettable experiences:

## Bali, Indonesia

Known for its lush landscapes, vibrant culture, and pristine beaches, Bali is known as a paradise for travellers seeking both adventure and relaxation. From surfing in Kuta to exploring the serene temples in Ubud. Bali offers a diverse range of activities like hiking, swimming and so much more. Don't miss the chance to witness a traditional Balinese dance or the chance to indulge in the local cuisine. The Indonesian tourist visa is valid for 30 days.



## Fiji Islands

With its crystal-clear waters, coral reefs, and friendly locals, Fiji is a dream destination for beach lovers and scuba divers. The archipelago consists of more than 300 islands, each offering unique experiences, from luxurious resorts to backpacker-friendly lodges. Whether you're snorkelling in the Blue Lagoon or relaxing in a hammock, Fiji is a tropical paradise that doesn't require a visa for many travellers. The Fiji tourist visa remains valid for 4 months and must be used within 90 days of issuance.





### Maldives

If you're looking for an ultimate luxury escape, the Maldives should be at the top of your list. This island is famous for its overwater bungalows, white sandy beaches, and vibrant marine life. Spend your days diving, snorkelling, or simply soaking up the sun in this idyllic setting. For many nationalities, a visa on arrival makes it easy to visit this stunning destination. The maximum number of days granted on arrival is 30 days unless agreed by any bilateral means or Treaty.



### Seychelles Island

An archipelago of 115 islands in the Indian Ocean, Seychelles is renowned for its breathtaking beaches, nature reserves, and diverse wildlife. Explore the picturesque island of La Digue, hike through Morne Seychellois National Park, or dive into the crystal-clear waters teeming with marine life. With a visa-free entry for several nationalities, Seychelles is a perfect escape for nature enthusiasts. Seychelles is visa free for Ghana passport holders for 90 days. A total of 4 documents are required to apply for the Mauritius Visa free; Passport, return flight tickets, confirmed accommodation and proof of funds.



### South Africa

South Africa has a rich history, diverse cultures, and incredible natural beauty. From its iconic landscapes, such as the stunning Table Mountain and the vast Kruger National Park, to its vibrant cities like Cape Town and Johannesburg, there is no shortage of things to explore and discover in this fascinating country. The South Africa tourist visa remains valid for 3 months. A total of 4 documents are required to apply for the South Africa Visa free; ; Visa Application Form, Passport, Travel itinerary and proof of Funds.





## Mauritius

Located in the Indian Ocean, Mauritius is a haven for those seeking beautiful beaches, luxurious resorts, and diverse wildlife. The island offers excellent diving and snorkelling opportunities, lush botanical gardens, and vibrant cultural festivals. Visitors from many countries can enjoy visa-free entry, making it an accessible and attractive destination for a tropical vacation. Ghanaians are required to be present when applying for the Mauritius Visa free. This tourist visa typically allows a short term stay and remains valid for 3 months. A total of 4 documents are required to apply for the Mauritius Visa free; Visa Application Form, Passport, Travel itinerary, and Proof of Funds



## Jamaica

Experience the vibrant culture and stunning natural beauty of Jamaica, a Caribbean island known for its reggae music, lush rainforests, and beautiful beaches. Explore the waterfalls of OchoRios, relax on the beaches of Negril, or immerse yourself in the lively atmosphere of Kingston. With visa-free access for many travellers, Jamaica is an ideal spot for a laid-back yet exciting holiday.

Each of these destinations offers a unique blend of culture, natural beauty, and adventure, all without the need for a visa. So pack your bags, grab your passport, and get ready to explore these incredible locations hassle-free! Ghanaians are required to be present when applying for the Jamaica Visa free. This tourist visa typically allows a short term stay. The Jamaica tourist visa remains valid for 1 week and a completed and signed Immigration/Customs C5 form, either online or a physical form, must be submitted at the port of entry.





# The Future of IT: Strategies to Advance in a Cloud and AI-Enabled Era

In the rapidly evolving digital landscape, the role of IT is pivotal as organizations undergo digital transformation, advancements in public cloud, everything-as-a-service (XaaS), and AI.

According to KPMG's report (the Future of IT), six key trends are shaping the future of IT: the shift to XaaS, the primacy of data, the need for enhanced cybersecurity resilience, the critical shortage of IT talent, the imperative for rapid innovation, and the rising importance of ESG (Environmental, Social, and Governance) considerations.

Technology leaders are encouraged to champion XaaS, focus on data-centric strategies, bolster cybersecurity resilience, address talent gaps creatively, accelerate innovation, and drive responsible operations. By mastering these priorities, technology leaders can play a transformative role in building innovative, resilient, and sustainable organizations equipped for the future.

## XaaS Champion

The transition to everything-as-a-service (XaaS) is revolutionizing IT functions, bringing significant benefits but also new risks and costs. This shift, often referred to as the second great re-platforming, involves moving IT solutions to be consumed as-a-service and hosted on the public cloud. According to IDC research, spending on public cloud services is expected to reach US\$1.3 trillion by 2027. This transition enables customers to scale rapidly, access innovative solutions, and reduce upfront costs. High satisfaction levels among XaaS users indicate increased profitability and performance, as highlighted in the KPMG Global Tech Report 2023. However, IT organizations must adapt to new core

responsibilities, such as integrating new applications with legacy systems and managing complex consumption-based pricing models.

Successful future IT organizations can become XaaS champions by managing overall technology strategy, financial transparency, vendor management, and performance reporting. Early adopters are already reaping benefits like improved data management, accelerated technology adoption, and enhanced sustainability. Future IT leaders must harness release automation, focus on user experience, establish flexible architectures, and seamlessly broker and orchestrate solutions. Additionally, they must implement robust cybersecurity measures, real-time cost management, and continuous governance to manage cloud evolution. By taking immediate action, including developing strong vendor relationships, enhancing cyber capabilities, and aligning financial systems to operational expenses, IT leaders can position themselves as pivotal drivers of digital transformation and innovation in the XaaS era.

“The future data-centric IT organization will transform its data architecture, governance, technology, and culture.”

## Data-centricity: Rewiring IT for Insight and Innovation

Effective data management is crucial for gaining a competitive edge, with two-thirds of respondents



to the KPMG Global Tech Report 2023 noting that data and analytics have improved their organization's profitability or performance. As companies delve deeper into AI, clean and reliable data becomes even more critical. IT spending on data and analytics is expected to rise significantly in the next three to five years, shifting focus from specific use cases to advanced data management capabilities across the enterprise. This shift will democratize analytics, enabling rapid insights that create business value and necessitate technology leaders to partner with all organizational functions to achieve true data centrality. Despite the benefits, many organizations struggle with data and analytics strategies, leading to 'data debt' from duplicate and siloed data sources, manual pipelines, and redundant tooling.

The future data-centric IT organization will transform its data architecture, governance, technology, and culture. In a democratized data world, business and IT will coordinate to maximize data value, ensuring data is accessible, traceable, rich in metadata, up-to-date, and secure. This allows businesses to quickly turn insights into actions, enhancing agility and resilience. Future IT leaders, supported by data leaders, will focus on data-centered coordination, collaboration, and strong governance to prevent data debt. They will champion data literacy, ensuring all team members can develop and leverage data

products, while robust technology architecture using XaaS, AI, and ML will underpin seamless data management and integration. Steps to accelerate data centrality include integrating data into the broader technology strategy, creating a data-centric IT operating model, closing the data talent gap, and shifting to XaaS for advanced data tools and solutions.

### Resilience Focused:

As organizations increase their cyber spending to counter rising incidents and recovery costs, the focus has shifted from prevention to swift recovery. The increasing use of public cloud, XaaS vendor technologies, and smart products has expanded the attack surface, making organizations more reliant on external parties and thereby more vulnerable. According to the KPMG Cyber Trust Insights 2022 survey, 60 percent of respondents feel their supply chains leave them vulnerable to attacks. As technologies are re-platformed to the public cloud, third parties will handle more resilience responsibilities, yet IT departments will remain accountable in the eyes of organizational leaders. Thus, continuous investment in security is crucial to protect profitability and performance. Successful future IT organizations will be highly resilient, with enhanced threat awareness and rapid



recovery capabilities. Embedding resilience into every stage of product design and development, ensuring systems can self-correct and recover from disruptions, will be vital to creating a resilient organization. Collaboration across the enterprise to prioritize cybersecurity risk management, continuous downtime assessments, and knowledge sharing will fortify resilience. Developing a cyber-resilient culture through training and awareness, reinforced by AI assistants, will create 'cyber warriors' dedicated to protecting the ecosystem. Automation and AI will further enhance recovery capabilities by predicting incidents and swiftly responding to prevent service disruptions. As the XaaS ecosystem grows, zero trust architecture will be essential to secure cloud environments, ensuring seamless security and access control.

## Talent Incubation

To address the escalating IT talent shortage, organizations must adopt creative recruitment and personal development strategies to foster diverse and fulfilling workplaces. The demand for specialized skills, such as architecture and data engineering, is surging, yet 30 to 70 percent of job postings in data, security, and development remain unfilled. By 2025, the global shortfall of full-time software developers and cybersecurity professionals is projected to reach 8 million. Despite increased IT investments, spending on training is expected to decline, which could exacerbate worker attrition and reduce the pool of adequately skilled professionals. A 2023 KPMG poll highlights that the lack of key talent is the top challenge for technology leaders, emphasizing the need for a fundamental rethink of talent management to ensure successful digital transformation.

Future IT organizations must become talent incubators, adept at both recruiting and generating the necessary skills for success. Leading IT functions should build strong brand presence and target diversity, equity, and inclusion to attract a wider pool of candidates, extending recruitment efforts beyond top universities to high schools and community colleges. Investing in a holistic talent strategy that includes diverse training, clear career paths, and fostering a planning mindset can help develop a future-ready workforce. Collaboration between IT and other business functions will be crucial for building comprehensive training programs that extend IT skills across departments. To attract and retain top talent, organizations should offer flexible work environments, align with company ESG goals, and provide opportunities to work with

cutting-edge technologies, thereby creating a competitive advantage in the talent market.

## Responsible Operations

IT holds a unique position to drive Environmental, Social, and Governance (ESG) performance across organizations, presenting a dynamic source of value. This includes immediate benefits such as cost savings and lower capital costs, as well as long-term gains like market share growth, employee retention, and reduced regulatory and reputational risks. Investors are increasingly interested in green companies, leading to a rise in ESG assets in financial markets. Debtors offer loans with favorable terms for sustainable activities, and customers demand sustainably produced products. According to a recent KPMG survey, almost half (46 percent) of workers want their employers to demonstrate a commitment to ESG. To capture value from ESG, IT must help operationalize these objectives, linking its value proposition to the company's ESG performance.

IT and ESG are closely intertwined, with IT's operations significantly impacting organizational emissions through data center power consumption and hardware supply chains. Supply shortages and disruptions in the supply chain pressure procurement teams to source from environmentally responsible suppliers. Talent diversity is also crucial, affecting IT recruitment and vendor selection. Additionally, the responsible use of AI, including generative AI, is becoming a regulatory focus, requiring careful consideration by IT and data teams. The IT function of tomorrow must embed and operationalize ESG objectives, embracing ESG as a source of value. This involves evolving operations, ensuring responsible sourcing, adopting a cloud-first approach, and implementing sustainability and energy management software. Ethical principles should guide AI and ML model deployment, and empathetic, human-centered leadership should foster a diverse and inclusive culture, making IT organizations attractive to new talent.

## Conclusion: Key Takeaways for IT Leaders

The future of IT is promising, with leaders and teams poised to help organizations navigate their respective digital transformation journey and the second great re-platforming to become Connected, Powered, and Trusted enterprises. This paper



highlights the necessary capabilities and steps to achieve this vision. KPMG professionals collaborate with IT teams daily to address challenges and deliver digital competitive advantage.

Here are a few considerations for IT leaders to accelerate their path to the desired future state:

- **Leverage XaaS Potential:** Ensure readiness to run an extensive XaaS suite with the appropriate governance structures over partners and vendors, and adjust financial systems and policies from Capital Expenditure (CapEx) to Operational Expenditure (OpEx).
- **Create a Data-Centric Function:** Develop a data-mature IT function integrated into the organization's broader technology strategy.
- **Focus on Cyber Resilience:** Build awareness of threats and vulnerabilities, focusing on real-time recovery and long-term resilience with a robust cyber roadmap to cope with the second great re-platforming.
- **Incubate Talent:** Foster dynamic partnerships with HR and evolve HR processes to create an exciting workplace.
- **Innovate at Speed:** Drive collaboration and coordination to accelerate digital transformation and establish a coherent AI strategy with a solid technical foundation.
- **Lead on ESG:** Understand IT's contribution to the company's ESG strategy and embed and operationalize its objectives.

## Transformation Never Stops. Neither Do We.

At KPMG, we believe business transformation is an opportunity too good to miss. Combining the right technology and processes with insightful people is key to successful transformation. KPMG member firms have been at the heart of global businesses for decades, helping clients realize the full potential of their people and technology to achieve real-world outcomes. When people and technology are in harmony, great things happen.

## Making a World of Difference

KPMG professionals can make all the difference on your transformation journey. Together, we can help orient your business around the customer, optimize functions for a new era, manage enterprise risk and regulation for a safer future, rise to new levels of value creation, and create an environment for managing ongoing change.

## Transforming for a Future of Value

KPMG firms' suite of business transformation technology solutions can help you engineer a different future – where new opportunities are designed to create and protect value.



# Answers:

## Crossword:

### Across:

1. Integrity
2. Partners
3. Report

### Down:

1. Audit
2. Dynamics
3. Manager
4. Interaction

## Logic Puzzle:

1. A is a tax advisor.
2. B is an auditor.
3. C is a consultant.

## Puzzles:

- |  |  |
|--|--|
| <ol style="list-style-type: none"> <li>1. Pencil</li> <li>2. An Echo</li> <li>3. A Cloud</li> <li>4. Footsteps</li> <li>5. A Bank</li> </ol> | <ol style="list-style-type: none"> <li>6. A piano</li> <li>7. Fire</li> <li>8. A Joke</li> <li>9. Breath</li> <li>10. A Map</li> </ol> |
|--|--|

## Sudoku:

5	3	4	6	7	8	9	1	2
6	7	2	1	9	5	3	4	8
1	9	8	3	4	2	5	6	7
8	5	9	7	6	1	4	2	3
4	2	6	8	5	3	7	9	1
7	1	3	9	2	4	8	5	6
9	6	1	5	3	7	2	8	4
2	8	7	4	1	9	6	3	5
3	4	5	2	8	6	1	7	9





# Editorial Team

Greetings, KPMG Alumni! We are delighted to introduce you to the team behind your favourite read, the KPMG Alumni Magazine. Our dedicated editorial team works tirelessly to bring you the latest news, inspiring stories, and valuable insights from our global network. Each issue is crafted with care and passion to keep you connected to the KPMG community and to celebrate the incredible achievements of our alumni.

The Editorial team is led by Kwame Sarpong Barnieh, Joyceline Coleman, Patience Mawushie Dzikunoo, Mary Anne Brien, Benjamin Terkper, Emmanuel Tenkorang, Georgette Amponsah, Pepera Renee and Josephine Dankwa.

Our mission is to create a vibrant and engaging publication that reflects the diverse experiences and successes of our KPMG alumni. We aim to provide content that is not only informative but also inspiring, fostering a sense of community and pride among our readers. Through our magazine, we strive to keep the spirit of KPMG alive, no matter where your career has taken you.



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