



Grant Thornton

An instinct for growth™

Our Not-for-profit capabilities

Ensuring compliance. Measuring impact.



Recognition



Winners

World's Most Attractive
Employer

Winners

Best programme for leadership
development



Recommended

Leading business adviser

Winners

Best managed international
firm



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Introduction

- Funding is being stretched thin for international not for profit entities and NGOs, as both private and government contributions demands greater accountability and value for money.
- Based on our substantial not-for-profit experience in sub saharan Africa, we assist not for profit entities, NGOs and project to identify the right processes and stay in compliance with donor requirements. We have the ability to provide you with the breadth of skills you expect from an international firm, combined with a personalised approach to client service and a commitment to partner and senior manager involvement.
- Grant Thornton audits donor funded projects, Not for Profit entities and NGOs for statutory purposes and for Special Purpose. We also assists clients with regulatory compliance matters. Our professionals also perform expenditure verification, forensic audits and capacity audit for donors.

Objectives

Grant Thornton helps NGO clients create and sustain value by:

- Establishing strategies for change, grow, adapt, shape and respond to disruptive forces.
- Engaging with NGO on their terms.
- Leveraging their people as a strategic asset.
- Optimizing their operations and streamlining support functions.
- Converting their data into insight.
- Transforming risk into strategic advantage.
- Embedding governance, risk and compliance throughout their organization and business eco system.
- Mitigating threats to their operations and business.
- Assist NGOs achieve their objectives and succeed in the economy through measuring performance, managing risks, and leveraging knowledge.
- Donors need independent opinions on the financial results and position on companies where they have invested in.

- The financial statement audit is the cornerstone of Audit services. Our audit methodology is a fully risk-based methodology for financial statement audits.
- High quality, independent financial statement audits are essential to maintaining donor confidence.
- Through Innovation Grant Thornton Audit professionals are committed to the public interest. These experienced professionals seek to challenge assumptions and unlock valuable insights based on a thorough understanding of an organization's business and industry.

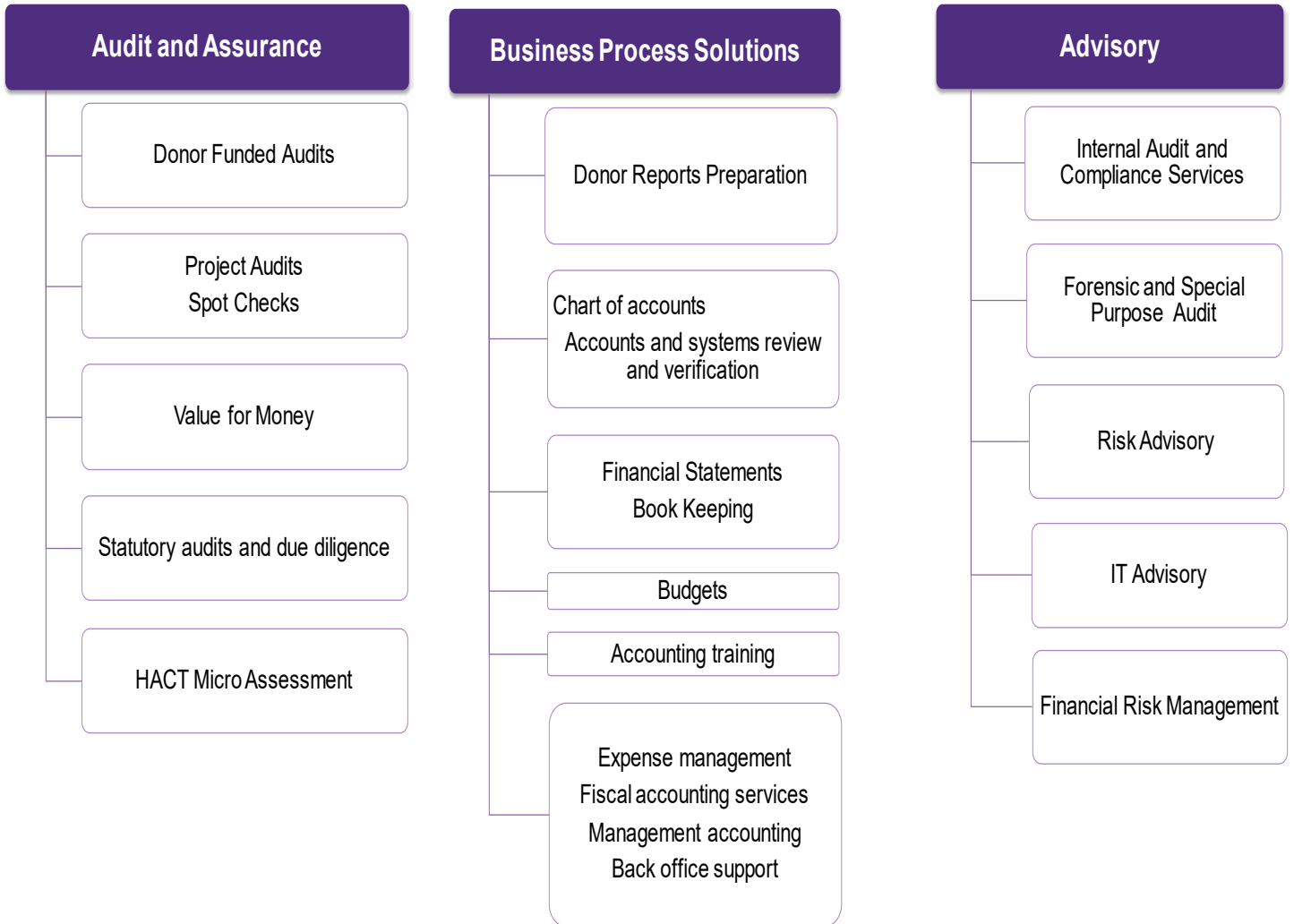
Grant Thornton-East Africa

- We operate three full-fledged offices, located in Kenya (Nairobi), Tanzania (Dar-es-Salaam), Uganda (Kampala), Ethiopia (Addis Ababa) and Rwanda (Kigali). With a combined professional team of over a 300, we take pride from being part of a network that has exceptional capabilities, locally, regionally and globally.
- Our professionals have embraced the mission to serve African businesses and contribute to the economic growth of the continent.
- Grant Thornton East Africa has also advised government bodies, regional organisations and donor agencies active in the region.
- Our professionals have gained precious insights from serving this diverse client base and we use this experience to help our clients in Eastern Africa , regional and global business challenges.



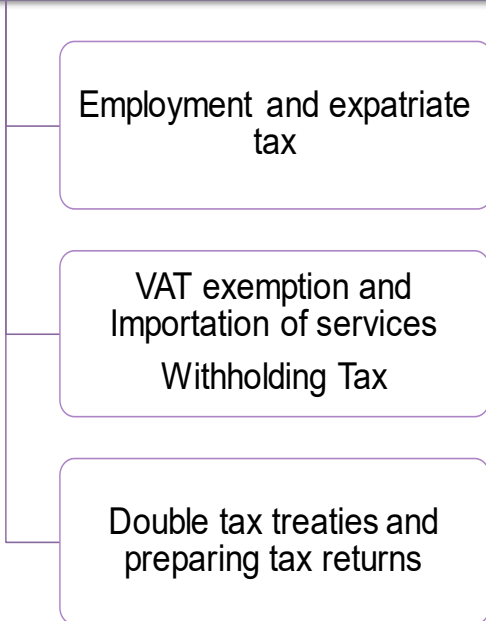
Kamal Shah
Managing Partner
kamal.shah@ke.gt.com

Audit, Business Process and Advisory Services

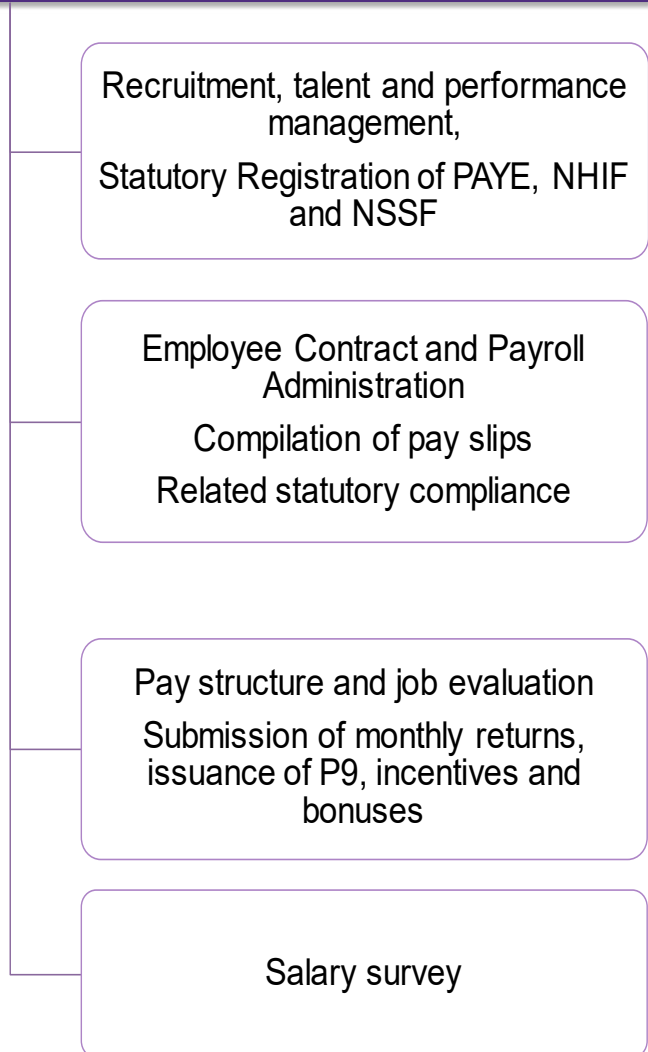


Taxation and HR Consultancy services

Taxation services



HR Consultancy and Payroll Services



Integrated Client Services





Audit & assurance

Projects and donor funded audits

Delivering confidence and comfort through the assurance process

- Donors and funding agencies require a high level of assurance that their funds have been used for the agreed purposes in the manner that was intended. Grant Thornton audits a significant number of projects and donor funded organisations or secretariats within the East Africa region.
- We understand what donors expect as they need comfort that expenditures have been incurred for the intended purposes and that their funds were utilised effectively.

Internal and Performance Audits

- Grant Thornton helps NGOs board and management to identify weaknesses through an independent assurance process in order to add value and provide constructive recommendations to improve an organisations operations and internal controls.
- Fiscal control in times of economic uncertainties is a primary concern for NGOs as they strive to achieve economy, efficiency and effectiveness in the use of limited resources.
- Grant Thornton independently evaluate your programs and operations as well as systems for non-governmental sectors to identify opportunities and areas for improvement.

Value for Money Audits

- Grant Thornton performs Value For Money audits for NGOs using an established

methodology; developing VFM Framework; and operationalize and embed VFM in work processes to ensure that Financial, human and physical resources are managed with due regard to economy, efficiency and effectiveness; and accountability relationships are served.

- With increased scrutiny from the public and donors there has been an increasing call for the public and private sector to demonstrate their accountability and regard for economy, efficiency and effectiveness in the use of public or donor funds and resources.
- In the public sector, the key question being asked frequently is whether an agency's vision, mission and their desired outcomes of activities/programs are achieved in a cost effective manner.
- Grant Thornton offers a fresh perspective on traditional issues as well as a dynamic and innovative take on some of the new challenges that today's globalized economy presents. We have also embedded increased performance components into our internal audit reviews, amid increased interests on this area.
- The three Es aim to achieve different objectives in the organization:
 - **Economy** - Acquisition of resources in appropriate quality and quantity, at minimum cost.
 - **Efficiency** - Maximum output for any given set of inputs or the minimum inputs for any given quantity and quality of goods and services provided.
 - **Effectiveness** - Extent to which any activity achieves the intended results, which can be either quantitative or qualitative.



Alfred Siele
Partner - Assurance
alfred.siele@ke.gt.com



Elizabeth Muhindi
Director
elizabeth.muhindi@ke.gt.com



Jane Wanjira
Manager
jane.wanjira@ke.gt.com



Business process solutions

Business Support and Outsourcing Services

- Outsourcing your business functions to Grant Thornton allows your organisation to focus on growth and sustainability whilst reducing compliance risk.
- We have the experience, staff and resources to perform the necessary business functions efficiently and effectively.
- Key advantages include privacy and confidentiality, independence, efficiency, access to expert advice, no business disruption due to continuity of service and advice and implementation of changes from new legislation or regulations that affect your business.
- Our services and functions can be performed onsite at clients' premises or remotely from our Grant Thornton offices and we tailor our approach by working with you to ensure we deliver a cost effective and efficient service.
- Our professionally trained team members provide computerized monthly, quarterly or annual bookkeeping and accounting services.

Outsourcing Services

- Monthly or quarterly financial reports
- Financial statement preparation
- NGO Budgeting and forecasting
- Payroll preparation, payment and lodgement of statutory returns
- Organizations secretarial services
- Statutory record maintenance
- Organizations annual returns renewal

HACT Assurance

We provide technical and administrative support in the implementation of Harmonized Approach to Cash Transfers (HACT) in line with the HACT policy and procedure and other relevant organizational policies, procedures and guidelines, including the DFAM Policy 5: Cash Disbursements Supplement 3-Cash Transfers (HACT). This includes coordinating the preparation of over 155 annual assessments and assurance plan, facilitating its execution and coordination.



Pritesh Panchal
Partner - Business Process Solutions
pritesh.panchal@ke.gt.com



Lydia Mwangi
Senior Manager
lydia.mwangi@ke.gt.com



Peter Murega
Manager
peter.murega@ke.gt.com



Advisory

Risk Advisory

- Risk management is not the responsibility of a single department.
- Grant Thornton Internal Audit Services deploys multidisciplinary teams of professionals experienced in financial and operational internal auditing, IT, fraud analytics and risk assessment, shared services, finance management, treasury and financial instruments, and the supply chain to augment and enhance an organization's existing internal audit capabilities.
- Hot button issues for business leaders include a range of complex matters, including:
 - Board advisory services.
 - Contract compliance.
 - Enterprise risk management (structure, risk identification, monitoring, reporting, optimizing).
 - Financial risk management.
 - Financial services regulatory compliance.
 - Internal Audit strategic sourcing (right resources, right place, right time)

policies is critical.

- Through detailed inquiries and examinations, including the use of leading data analytic techniques, our highly credentialed professionals provide an impartial means to establish truths, evaluate implications, identify appropriate remedial actions and communicate with regulators or outside auditors if needed for legal counsel, executives and Audit and special committees.

Grant Thornton Forensic offers robust, practical advice, helping NGOs' clients deal with:

- Fraud, misconduct and corruption investigations
- Tracing funds, assets, companies and individuals
- Regulatory compliance
- Preventing and detecting fraud or financial crime

Forensic Advisory Services

- Grant Thornton responds quickly and efficiently to alleged or suspected fraud, misconduct or other improprieties such as violations of laws, regulations or organizational



Parag Shah
Partner - Head of Advisory
parag.shah@ke.gt.com



Vivek Patel
Associate Director
vivek.patel@ke.gt.com



Steve Bett
Manager
steve.bett@ke.gt.com

Our forensic services offering

Investigations

- Accounting irregularities and restatements
- Asset tracing
- Board investigations
- Forensic accounting
- Global investigations

Corporate compliance

- Anti-bribery and anti-corruption measures
- Anti-fraud solutions
- Anti-money laundering practices
- Asset tracing
- Third-party due diligence

Litigation and dispute consulting

- Litigation support and expert testimony
- Economic analysis and modeling
- Alternative dispute resolution or arbitration
- Tax controversies
- Intellectual property and business valuation

Forensic technology services

- Computer forensics
- Data analytics (i.e., predictive coding)
- Incident response and data breach investigations
- Global background checks
- Third party vendor screening
- Asset tracing



Investigations

at a glance



Independence and objectivity during an investigation

Allegations of fraud, waste and abuse can have a significant impact operationally and financially, plus they can trigger shareholder and regulatory inquiries and penalties.

An unfortunate reality in today's business environment, allegations of improper, noncompliant and potentially illegal activities must be taken extremely seriously. Finding the truth often means turning to external resources with the specialized capabilities needed to identify problems and provide solutions. Combining highly technical forensic accounting skills, investigative prowess, state-of-the-art technology and deep industry knowledge, the Grant Thornton Investigations team is trained to help uncover activities like embezzlement, money laundering, financial statement fraud and kickback schemes, among others.

Typical investigative matters

Regulatory Investigations

- SEC enforcement resulting in financial restatements
- Anti-corruption, anti-bribery and anti-money laundering
- Government inquiries
- Whistleblower responses
- Independent examination and monitoring

Internal investigations

- Employee fraud
- Internal accounting fraud
- Code of conduct
- Board audits and board committee-led accounting investigations

We are most often engaged by boards, counsel, chief compliance officers and management.

A highly specialized team

Our professionals have a broad range of specialized credentials, including CPA, Certified Fraud Examiner, Certified Anti-Money Laundering Specialist, Certified Electronic Data Discovery Technologist, Certified in Financial Forensics, Certified Forensic Interviewer and Computer Forensic Examiner. Our team also includes PhD economists who focus on data analytics and big data, as well as former senior law enforcement and regulatory officials.

Why Grant Thornton?

It makes sense to turn to Grant Thornton when you identify a need for an investigation:

- We have the speed and agility to respond quickly to your needs.
- We have a strong reputation among regulators like the SEC, Department of Justice, Consumer Financial Protection Bureau and beyond.
- We have access to more than 40,000 professionals in 130 member firms across the globe to support investigations that cross borders.
- We can respond with local professionals well-versed in local languages and customs.
- Our people bring industry experience.
- We share your sense of urgency to resolve allegations.



Tax

Taxation Services (Employment and Expatriate tax)

- Operating an international NGO requires an international and mobile workforce.
 - Extended foreign business trips on short and long term assignments, and transfers to and from Kenya brings added complexities for employers, as well as additional costs for international employees.
 - Our experience and timely advice includes the following expatriate tax services:
 - Arranging personal consultations with international employees to explain the tax implications of their move;
 - Structuring remuneration packages with a view to minimizing tax costs, including salary packaging for tax efficient fringe benefits;
 - Advising on the level of acceptable pay and assistance in contract drafting;
 - Adviser on labour laws;
 - Preparing tax returns and related compliance services in the host country including registrations with the revenue office; and
 - Advising on employer obligations in home and host countries for tax withholding tax and provisions relating to Double Tax Treaties.
- shortfall penalties and Grant Thornton works with you to provide a collaborative and tailored approach of your provisional taxes to ensure that you achieve compliance whilst minimising costs.
 - Grant Thornton will manage your compliance obligations on-line whilst still ensuring that proper stamped documentation is maintained in the event of future disputes with the taxation authorities.
 - Preparing and filing your statutory returns such as Income Tax, WHT and PAYE (monthly and annually) as well as providing statements of your returns from the tax authorities.
 - Reducing errors in your tax returns and avoiding unnecessary queries from the tax authorities and thereby ensuring certainty of tax positions taken.
 - Liaising with Kenya Revenue Authority officials on your behalf to sort out disputes or contemplated changes to tax positions.
 - Providing health checks on your taxation process to identify any risk areas and potential tax planning opportunities as well as advise on compliance.

Taxation Services (Accounting and Compliance)

- Grant Thornton provides a customized solution to tax accounting. Our years of working closely with NGOs of varying sizes and our good standing with the taxation authorities provides a clear pathway to ensuring that you will confidently meet your tax obligations.
- We can help you calculate your local taxes and advise you on your provisional tax obligations and your year-end taxation obligations.
- Kenya's new tax act provides for provisional tax



Samuel Mwaura
Partner - Taxation
samuel.mwaura@ke.gt.com



Winnie Murugi
Manager
winnie.murugi@ke.gt.com



Human resource solutions

Payroll Administration

- Paying staff can be a time-consuming monthly task.
- Grant Thornton Payroll Services offers a professional approach to this sensitive process. With our comprehensive knowledge of the related legislation we simplify the process to remove the headache of payroll so that businesses can focus on their core areas of expertise.
- We offer the following services:
 - Registration of PAYE, NHIF, NSSF
 - Compilation of employee payslips on a monthly basis via Memory Payroll Software by email.
 - Calculation of monthly payroll taxes (PAYE, NHIF and NSSF)
 - Submission of monthly return to the revenue Authority (via e-Filing)
 - Issuance of P9 at year end for employees
 - Assistance and advice to international businesses when setting up offices in East Africa
 - Advise on employment contract

People and Change

- Assist NGOs with: behavioural change management; talent development; organization design and development and HR function optimization.
- People and Change professionals can help you navigate, implement and sustain transformational change to drive unprecedented levels of performance.
- Grant Thornton core service offerings include:

HR Transformation

- Our HR Transformation team helps create leading people functions by aligning HR and business strategy, and putting the appropriate structure and capabilities in place to enable HR to deliver value to the business.

Behavioural Change Management

- Behavioural Change Management is an approach used to manage the people, process or system factors of change to achieve intended business outcomes. We can work with you to design and develop programs emphasizing effective leadership, sponsorship and individual ownership.

Salary survey

- Salary and benefits survey enable a client have both commensurate and competitive pay structures.



Lynette Musyimi
People & Culture leader
lynette.musyimi@ke.gt.com



Ann Mumbua
Senior Associate
ann.mutisya@ke.gt.com



Lewis Kiptanui
Senior Associate
lewis.kiptanui@ke.gt.com

People and Change

Talent Management

- Every organization is unique, as is the mix of talent required to deliver on your business strategy. We can work with you to recruit, develop and retain your talent so that current and future needs of the business are met, and strategy and targets are achieved.

Workforce Intelligence

- Through analytics, we can help you understand current workforce supply and identify future workforce demand. In addition, we can help align your workforce with business strategies to enable you to define and monitor workforce plans and bridge critical gaps.

Organizational Design for Performance

- To enable you to achieve and sustain your organizational strategy and vision, we will work with you and your team in the design and implementation of organizational structure, processes and supporting infrastructure, including governance, capabilities, systems and values.

Human Resource Consultancy

- Grant Thornton team brings many years of experience in human resource management and works with you as an extension of your existing HR team to provide services that are geared to improve productivity, efficiency, communication, and employee ethics.

- We offer a wide range of services that include:
 - Recruitment, talent management and Performance Management
 - Reward strategy and Implementing Reward Changes
 - Communicating Reward and Pay Structures including Job Evaluation
 - Performance Related Pay and Incentives & Bonuses
 - Employee Benefits and Executive Reward
 - Reward Audits
 - Recognition Programmes and Non-cash Awards
 - Compensation and Benefits Planning
 - Assistance to Clients in Organisation Performance Consultancy.



Fund management

Financial Management Services to donor Agencies

- These services are in the areas of Grant Management; programme administration, book-keeping and accounting; financial management; Human Resource Management; administration support services; procurement services among others.
- The provision of these services have included donor-funded projects and Non-governmental organisations (NGOs), donor representative offices, multilateral agencies, government agencies, country offices for multinational corporations, foreign-based individuals among others.

NGO Fund management

- Grant Thornton Kenya manages competitions, undertakes marketing and communication for the funds, manages calls for proposals and the project selection process.
- Through established and refined assessment tools, our team evaluates recipient organizations' systemic capabilities, challenges and fiduciary risks to ensure appropriate organizational and risk mitigation.
- As Fund Managers, our Manage team contracts grantees, and manages grantee projects for timely and quality delivery, good financial management, monitoring, evaluation and reporting.
- We helps grantees to raise capital from investors and lenders enabling them to extend impact by leveraging funding from private investors.
- Our Impact Unit measures project and portfolio impact, documenting project results and lessons learnt on programmes. Impact ensures our clients understand their investment.

Procurement Advisory

- Organizations are increasingly under pressure to cut costs while increasing their business

efficiency and effectiveness to achieve value for money.

- To meet those needs, the procurement function over the years has evolved to play the role of an active business advisor with a good understanding of the organization's business strategy and key supply market performance and trends.
- A successful transformation of the procurement function will enable organizations to drive continuous cost savings, mitigate risks, and raise supply management transparency.

Procurement Technologies for NGOs

- This addresses key business issues such as:
 - Limited visibility to enterprise spend and Maverick buying
 - Lack of a formal supplier management program
 - Manual sourcing and purchasing processes across the organization
 - Controls not consistently applied
 - Re-skilling for strategic procurement challenges.
- This helps to deliver tangible benefits, including:
 - Enhanced supplier relationships
 - Bottom-line savings: identified, delivered, ring-fenced
 - Increased spend under procurement management
 - Better compliance to contracts, suppliers, and buying channels

Information Systems and Cyber Security

- Powerful information systems are behind every leading business. That's why Grant Thornton has a dedicated team of technology consultants focused on getting this engine right. We help businesses with technology consulting services, implementation, enhancement and governance.



Parag Shah
Partner - Head of Advisory
parag.shah@ke.gt.com



Michael Chomba
Head - Project & Corporate
Finance, Advisory
michael.chomba@ke.gt.com



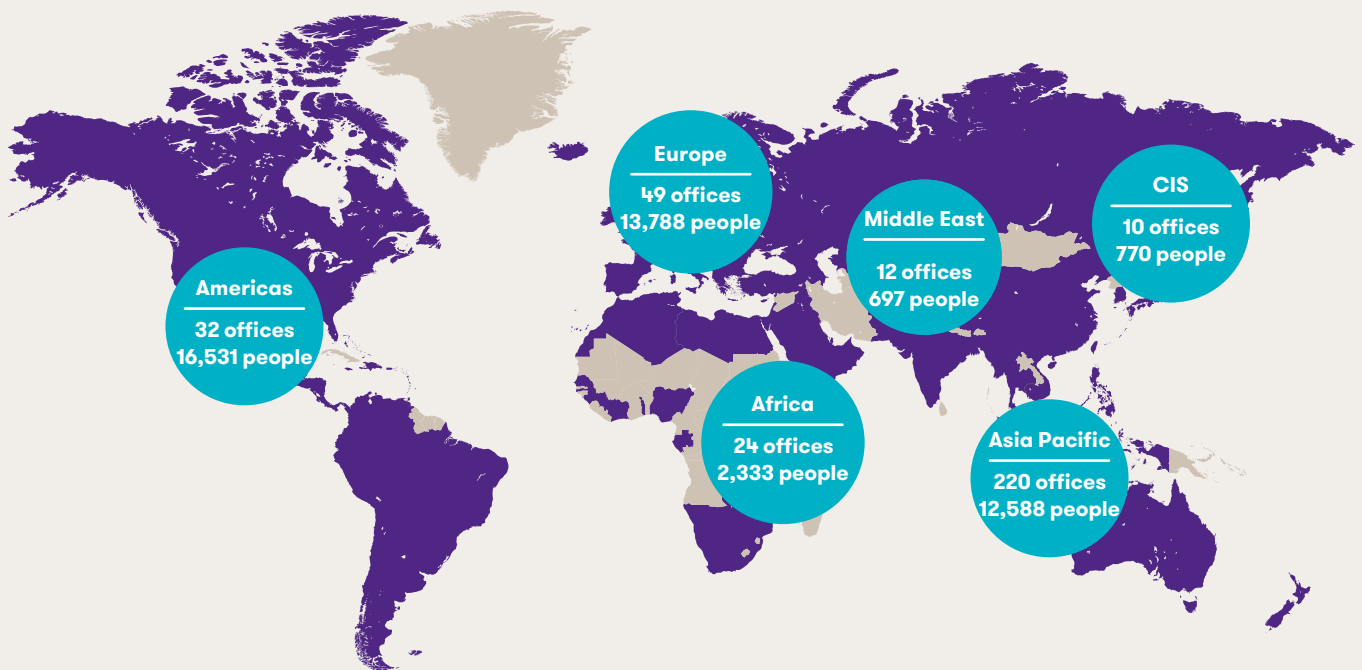
Doreen Kamau
Senior Associate
doreen.kamau@ke.gt.com

About Grant Thornton

We're a network of independent assurance, tax and advisory firms, made up of 53,000 people in over 135 countries. We're here to help dynamic organisations unlock their potential for growth.

For more than 100 years, we have helped dynamic organisations realise their strategic ambitions. Whether you're looking to finance growth, manage risk and regulation, optimise your operations or realise stakeholder value, we can help you.

We've got scale, combined with local market understanding. That means we're everywhere you are, as well as where you want to be.



Our distinctive client experience sets apart



US \$5.45bn
(2018 revenue)



53,000+
people



700+
offices



135+
countries



Grant Thornton

An instinct for growth™

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Please visit: grantthornton.co.ke for further details.

Nairobi office
5th Floor, Avocado Towers
75, Muthithi Road, Westlands
P.O. Box 46986 00100 GPO
Nairobi, Kenya

T +254 20 3747681, +254 20 2699539,
+254 20 3752830, +254 20 2402975
C +254 728 960963, +254 735 370009
E info@ke.gt.com

Kampala Office
Wing B & C, 2nd Floor, Lugogo House
Plot 42 Lugogo Bypass
P.O.Box 7158
Kampala, Uganda

T +256 392 266850, +256 414 535145
E info@ug.gt.com