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African Footprint

Technical Newsletter of the Crowe Global African firms

Inside This Issue

Crowe DNA (Pty) Ltd - HR Advisory	2
Do SME Companies need to follow International Accounting Standards?	3
Accounting and Audit Profession must Survive IT Disruption	4
Horwath HTL advises IHG on Six Senses Acquisition	8
Crowe JHB hands over R1m on behalf of MTN Smart Challenge Competition managed by GU Group	10
Crowe JHB welcomes 2019 Audit Clerks	10
MEA meeting in Zimbabwe	11
Crowe ATA - Reseller	12
South African VAT Requirements for Foreign Suppliers of Electronic Services	13

Crowe DNA (Pty) Ltd - HR Advisory



From left: Nicole Badenhorst, Gil Gorgulho, Dale Holloway

The Crowe DNA team lead by Dale Holloway and Nicole Badenhorst recently attended their first Crowe Global MEA conference at the majestic Victoria Falls in an effort to promote and market their Human Resources and Organisational Development advisory service offering to the broader network.

18 months has passed since Dale and Nicole created the DNA team, bringing a new, yet complimentary service offering to the Crowe client base. Combining their skills, experience and passion for helping business get their human capital “DNA” right has led to the growth of the Crowe DNA Brand within the Winelands of South Africa.

Based in Somerset West just outside of Cape Town lies one of the fastest growth opportunities in South Africa. Together with Crowe RMA and Crowe HZK, the Winelands office is well positioned to tap into the growth of both national and multinational businesses who have set up headquarters in Cape Town, Stellenbosch as well as Techno park, the silicone valley of South Africa.

Crowe DNA offers an end to end outsourced Human Resources (HR) and Organisational Development (OD) service to clients across all sectors. Typical clients are SMME and commercial sized businesses that have grown and scaled up to the point where they recognize the need for HR support but do not necessarily wish to appoint an inhouse resource. This is where the DNA team apply their expertise to become an embedded HR function supporting the business to grow and deliver its employee value proposition.

The DNA service however is not limited to the above sized business segment, as we also operate and deliver our services to the Department of Public Works and Transport, one of the largest departments within the Western Cape Government as well large listed and private corporates, NPO's and commercial sized agricultural entities amongst others.

Crowe DNA has grown into a team of 8 full time specialists who are driven to deliver excellent service to our clients. Our range of services fall under 2 pillars lead by Dale and Nicole respectively and which Crowe Clients can make use of, namely:

HR Management Pillar (Key Individual – Dale)	OD Management Pillar (Key Individual – Nicole)
Recruitment, onboarding and contracting	Psychometric Assessment tools & processes
Performance Management systems	Culture and Values programmes
HR Policies and procedures	Talent Management
Remuneration & Reward	Organisational Design
Labour Law and Industrial Relations	Skills development framework programmes
Change Management	Leadership coaching & development
HR Audits & due diligence support	Transformation programmes
HR strategic planning and design	

The Crowe DNA team would welcome the opportunity to support the broader network. Our services can be taken into any country and applied in any environment. It would be our pleasure to work with our Crowe colleagues and become a value adding service to your businesses and client base. Contact us at dale.holloway@crowe.za.com / nicole.badenhorst@crowe.za.com

Dale Holloway
Crowe DNA
Somerset West, South Africa

Do SME Companies need to follow International Accounting Standards?

Reading the headline, our friends in the United Arab Emirates #banking industry may be forgiven for thinking this article is aimed at Small and Medium (SME) Businesses.

Yes, they are applicable. But more so to #banks. They are an integral part of the support system for growing businesses. Government statistics show that the SME sector represents more than 94 per cent of the total number of companies operating in the country and provide jobs for more than 86 per cent of the private sector's workforce. In Dubai alone, SMEs make up nearly 95 per cent of all companies, employing 42 per cent of the workforce and contributing around 40 per cent to Dubai's GDP.

Those working in the Credit Risk Department would have come across Federal Law No. 2 of 2015, which was implemented with effect from 30 June 2017.

That means that financial statements must be derived from books of account, which were maintained in terms of International Accounting Standards.

Paragraph 3 of article 27 states that “The company shall apply the International Accounting Standards and Practices upon preparing its periodical and annual accounts, to give a clear and accurate view of the profits and losses of the company.”

When next you are reviewing a set of audited Financial Statements, you can take comfort in the fact that following the International Accounting Standards is part of our Federal Law.

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Accounting and Audit Profession must Survive IT Disruption

The audit profession and professionals have been slow to embrace innovation and therefore have not advanced in tandem with technological changes despite technological innovations creating disruptions in the accounting sector. Technology is an enabler that should transform the way auditing is done, refocusing attention to effective risk analysis and response and simplification of the audit process. Challenges due to IT disruptions abound including affordability due to the high costs associated with available technology but the audit profession must create survival tunnels that utilize the same technology, transforming it into tools and opportunities for increased revenue.

Enhancement of Internal Processes

Middle and small size accounting firms struggle with adapting to technology changes, mainly due to the high costs associated with available technology. Accounting firms have faced challenges in adopting technology due to the affordability of technology. But it is a challenge the profession needs to address. The cost of licences and pricing models offered by technology providers to audit firms, (the pricing of many of these IT solutions is based on number of practitioners and employees) increases the cost of applying technology in the audit process. The profession must team up with software developers to collaborate and provide a one stop shop and solutions that are cost effective to both the accounting firms and clients. The solutions should be able to address both business and administrative challenges including human resource, management, audit processes, localised tax solutions, statutory compliance, compliance with standards (e.g. ISAs, IFRS) and quality controls.

As an enabler of the profession to simplify the audit process, the use of new technology should enhance risk analysis in understanding the client. This would include knowledge gathering over time and applying analytics to understand key customers, suppliers, industry and economy. Applications such as cloud computing should provide audit cloud solutions for client data access, audit data storage, remote access and review thus enabling efficiency, quality and timely service to clients.



Big data – block chain and data analytics when properly applied should enable comprehensive audit, reporting and fraud risk analysis. It will also enable testing that leads to high value audit evidence and shifts focus to delivery of quality audit reports and business insights. Data analytics shifts the auditors' modus operandi from sampling to the dimension of total population analysis with ability to analyse balances, their underlying detailed transactions and relationships. The result is a combination of models that analyse a broad spectrum.

The use of technology will also help accounting firms take advantage of the agility of the majority of the new working class in the profession, the millennials, who are known to be tech savvy and social media lovers in order to revolutionize and innovate internal processes. The challenge of accounting firms is how to manage this generation of employees who are thought to be restless, lacking loyalty and thus a challenge to manage. Many accounting firms may not have the traditional inhouse human resource capacity to handle the array of challenges of this generation. This may be due to their lean structures and the tendency to emphasise more of core staffing than support function staffing. It requires the creation of a working environment that encourages team work while embracing diversity and flexibility to achieve maximum output in the short period the millennials are available.

Technology and Revenue Growth

The everchanging world of technology also presents revenue opportunities for accounting firms. The biggest tech trends in this century are the emergence of big data, machine learning and artificial intelligence that are creating technological sophistication and huge possibilities for automated solutions for business. At the same time, it creates a huge financial, operational dilemma as well as risks to businesses that require solutions. It creates a fertile ground for accountants to innovate and take advantage by occupying this space of advisory. Some of the revenue scenarios that accountants are exposed to as a result of business technological disruptions are mentioned below.

Block-chain

Despite the hype of blockchain as a big money and huge return business, its decentralised nature presents entrepreneurs with difficult choices in revenue maximisation compared to the centralised nature of business models. This centralisation exposes itself to the blockchain disruption and the business risks related to technological changes. Block chain, despite being in its infant phase, is becoming a real centre of innovative attractions that businesses must think about. According to ABI Research blockchain and the related distributed technologies application will transform other business sectors. This includes supply chain management retail and consumer, entertainment and public service. They project blockchain revenues of US\$10.6 Billion globally by 2023. Where is the auditor in all this? Clients will be looking at various business opportunities and risks which will require answers.

Areas of interest could be:

- i) Businesses with high risks of revenue loss through product counterfeits would expect to receive an advisory recommendation to adopt block chain models of product authentication in managing these risks.
- ii) Smart contracts are self-programmed computers that run contract terms exactly as contracted without external interference.
- iii) Cloud solutions to data storage and risks to data security and access.
- iv) Cryptocurrency – solutions such as payroll and paying of employees.
- v) Electronic voting e.g. AGMs do not need to happen in a conference hall. Application of distributed ledger technology can be applied.

Artificial Intelligence (AI) and Machine Learning (ML)

As the business world becomes more data driven, the accounting profession should stop and think of how they can obtain and utilize data in transforming their businesses both in improving internal processes and providing services to clients. Data mining (the process of sorting through large data sets to identify patterns and establish relationships to solve problems through data analysis) is the foundation of AI and ML. This technological advancement is an area of opportunity for accountants and can be applied in many ways. Data mining allows businesses to apply data analysis to historical and current data and predict future trends. It also presents the ability to uncover hidden patterns and trends, and customer behaviour that may impact on business. Such analytics are key for business decision making and a business opportunity for accountants. Internally, for the profession, data analytics provides key solutions and applications. For example, in accounting and auditing, historical data can be mined and analysed to predict going concern issues for a business or enterprise.

Beyond AI, ML threatens employment since most services will then be automated with no need for or very little human intervention. This should be an opportunity for professional accountants to transform their knowledge and experience in order to take up the space of offering more specialised and value-added services.

There are applications of AI and ML in various sectors that can be revenue growth opportunities for accounting profession.

Challenges Exist

To be successful in the application of technology, the profession needs an enabling regulatory environment and structures. There is a need to redefine the legislation and regulations of the sector. However, in many countries, the realisation and proactivity in respect of technological disruption and the creation of an enabling legal environment is not seen as important. The key question we need to ask is whether we can wait for legislation or should legislation follow us. The cryptocurrencies regulation headache that many countries are grappling with is itself a new audit area of opportunity or challenge.

The recent amendments to the accounting regulations in Kenya (the Accountants Act revised through the Finance Act, 2018) did not emphasise and take into account recent technological innovations that affect the regulatory environment e.g. cloud computing, social media etc. The amendments focussed more on the structure and discipline in the profession and ignored developments in the technological environment of the accountant. The expectation that disruptions such as social media on legal and ethical aspects of marketing (advertisement) and cloud computing on data storage and security should inform regulatory changes. Guidelines on marketing and advertisement were last released in 2010.

The cost of infusing technology into the workplace is a challenge to the profession especially for medium and small firms. The engagement in research and development that is required for a successful venture into the new technological sphere is a challenge for the profession.

Cybersecurity – Once technology is taken on board e.g. cloud solutions of data storage, challenges of security and confidentiality of client information come into focus. This presents a whole new area of concern both for the professional and client with the accompanying legal risks.

That said, technology is a disruption that will not go away. The growth of the profession cannot ignore technology. It demands that accountants innovate and take up this space and opportunity for improvement of internal processes, quality and revenue growth. To be able to offer the client opportunities and risk management solutions to their business, it requires accountants to adopt new business growth strategies, to move away from automated service solutions to areas of applying expertise in some of these new opportunities.

Francis Ugango
Crowe Erastus & Co
Kenya



Horwath HTL advises IHG on Six Senses Acquisition


InterContinental Hotel Group (IHG) has announced the acquisition of Six Senses Hotels Resorts Spas for \$300 million – a deal in which Horwath HTL played a key role by conducting due diligence of the company's existing operated properties and pipeline projects, wellness offering and stand-alone spas.

The purchase bolsters IHG's portfolio of luxury brands. The wellness- and sustainability-focused Six Senses currently manages 16 hotels and resorts around the world and has 18 additional signed management contracts at various stages of its pipeline. The company also has 50 more management contracts currently under negotiation.

IHG has publicly stated that it wishes to grow Six Senses to 60 hotels within the next decade. Six Senses also operates 37 spas under the Six Senses and LivNordic (through Raison d'Etre) brands.

Keith Barr, IHG CEO, commented, "This acquisition will further round out our luxury offer. Six Senses' attractive development pipeline provides us with a platform for high quality growth. With the power of the IHG enterprise, we believe we can expand Six Senses to more than 60 properties globally over the next decade. This acquisition continues the progress we've made against the strategic initiatives we outlined a year ago, which included a commitment to adding new brands in the fast-growing \$60 billion luxury segment."

Robert Hecker, Chairman of Horwath HTL said, "Our whole team did a really fantastic job, working diligently to assess the properties and projects involved and provide specialist advice to IHG to ensure they made a fully informed decision. Our global network capabilities were critical to the tasks involved, ultimately involving 17 of our offices across six continents."



According to Ingo Schweder, Managing Director, Horwath HTL Health & Wellness, “With IHG's acquisition of Six Senses, we see yet another major hospitality group making a large, strategic investment in wellness, signaling that wellness is not a fad but, in fact, the new reality and a necessary component of the hospitality business. People are becoming increasingly concerned about their health and well being and investing in themselves to ensure an optimal status of health whether at home or while traveling. This is the second time we have been appointed to analyze the purchase of a major wellness company, previously conducting the due diligence of Miraval for a former potential buyer. This highlights the strong attention that serious investors are currently paying to wellness businesses.”

Fabian Modena, Manager, Horwath HTL Health & Wellness, added, “As part of the due diligence we were asked to assess the overall business, its brand value, positioning and customer perception. We also benchmarked each of the spa properties in relation to their location, amenities, menu composition and financial performance. Due diligence was also conducted of Raison d'Etre and its spas. The purchase is very attractive for IHG as it gives the company a highly robust spa brand that it can now leverage in their other luxury hotel and resort properties.”

James Chappell, Global Business Director at Horwath HTL, further added, “This assignment had a very tight deadline, with the team having just one month to fully analyse 33 existing and pipeline properties in 26 countries as well as 19 existing and pipeline stand alone spas. The resulting acquisition, we believe, brings considerable new opportunities for growing the Six Senses brand as well as IHG's overall growth strategy.”

Horwath HTL

Crowe JHB hands over R1m on behalf of MTN Smart Challenge Competition managed by GU Group



Crowe are the independent auditors (since 2016) for this exciting challenge.

Raakesh Khandoo, the engagement partner performs the draw and provides the results to MTN for validation. This gives the assurance that the draws are independent.

Millions of people across South Africa participate daily in the competition. MTN Smart challenge competition began in 2016 with a trivia game that was played via SMS. The competition has progressed successfully from daily to now being weekly, quarterly and yearly draws. The prize money varies and is R20 000 for weekly, R200 000 for quarterly and the grand prize of R1 000 000. For more information join the smart

challenge Facebook page or visit the website.

The total prize money paid out to date is approximately R 7 200 000.

About the winner

Wilhelmina, the winner (aged 84), was overwhelmed with joy upon hearing she had won R1m. She looks forward to buying new brakepads for her car and taking her daughters to the Kruger National Park. She feels Crowe, MTN and GU Group have really helped to make her life easier.

Raakesh Khandoo
Crowe JHB
Johannesburg
South Africa

Crowe JHB welcomes 2019 Audit Clerks



From left to right:
Sivuyile Mjali, Timothy Elsworth, Radley Govender, Damion Piguat, Hajra Khan, Patrick Kasongo, Phumele Dube, Tumelo Makhetha, Kavir Harilal, Stefan Jacobs, Eden-mari Siebert

Crowe welcomes 11 new clerks joining the Johannesburg office.

The Crowe team is eager to expose these employees to their exciting future and help them build some real-world experience and to get to show them what life is like at Crowe!

Crowe JHB
Johannesburg
South Africa

MEA meeting in Zimbabwe



We are just back from Victoria Falls where we had probably the most successful Middle East and Africa meeting ever. Well attended from every part of Africa: Northern, West, Central, Eastern and Southern Africa, including the Indian Ocean were represented and of course the Middle-East. Firms from English, French and Portuguese speaking countries were present.

Not only the agenda and social parts were excellent, but we could all feel a real momentum.

We were all sad that our Co-Chairman Jiantao Yang had to go back to China with his team for having lost a close member of his family: our condolences go to Mr Yang and his family.



China was very much part of our conversations. As recently as 2006 Africa's three biggest trading partners were the US, China and France. Currently China is first, India second and the US third.

The biggest sources of FDI are still companies from the US, Britain and France, but Chinese ones, including state-backed firms, are growing and investors from India are also very interested.



We had discussions about the development of Chinese desks in Africa, both in the French and English-speaking parts and some initiatives are already underway.

The leading team of Crowe Infrastructure Africa, our firm in Nairobi, lead by Stefan Kauder, will be travelling to Japan for the Asia Pacific Regional Conference and will meet with Mr Yang and his team.

Pesh Framjee reminded us about the massive potential we have in Africa in the Not-For-Profit sector. Supported by the team of Crowe Erastus in Kenya, we are fast developing this capability across the Continent.



Although we have a significant footprint in Africa, we are still keen to develop our network. We are considering admitting a firm in Liberia and are looking forward to upgrading the status of our associate in Ethiopia to full member status. Botswana and Namibia are also of interest to us.

We need to encourage the growth of our existing member firms to become part of the top 10 networks in Africa. Our revenues have grown by 9% in 2018, which is excellent. We still need to do better to match the competition and to reach our target ranking.



Overall, there was a strong feeling of momentum and commitment during this conference and great optimism about our future in Africa.

Bernard Delomenie
Regional Director EMEA

Crowe ATA - Reseller



Suresh K S Sewraz

We are glad to announce that Crowe ATA has become an indirect reseller of the Microsoft product.

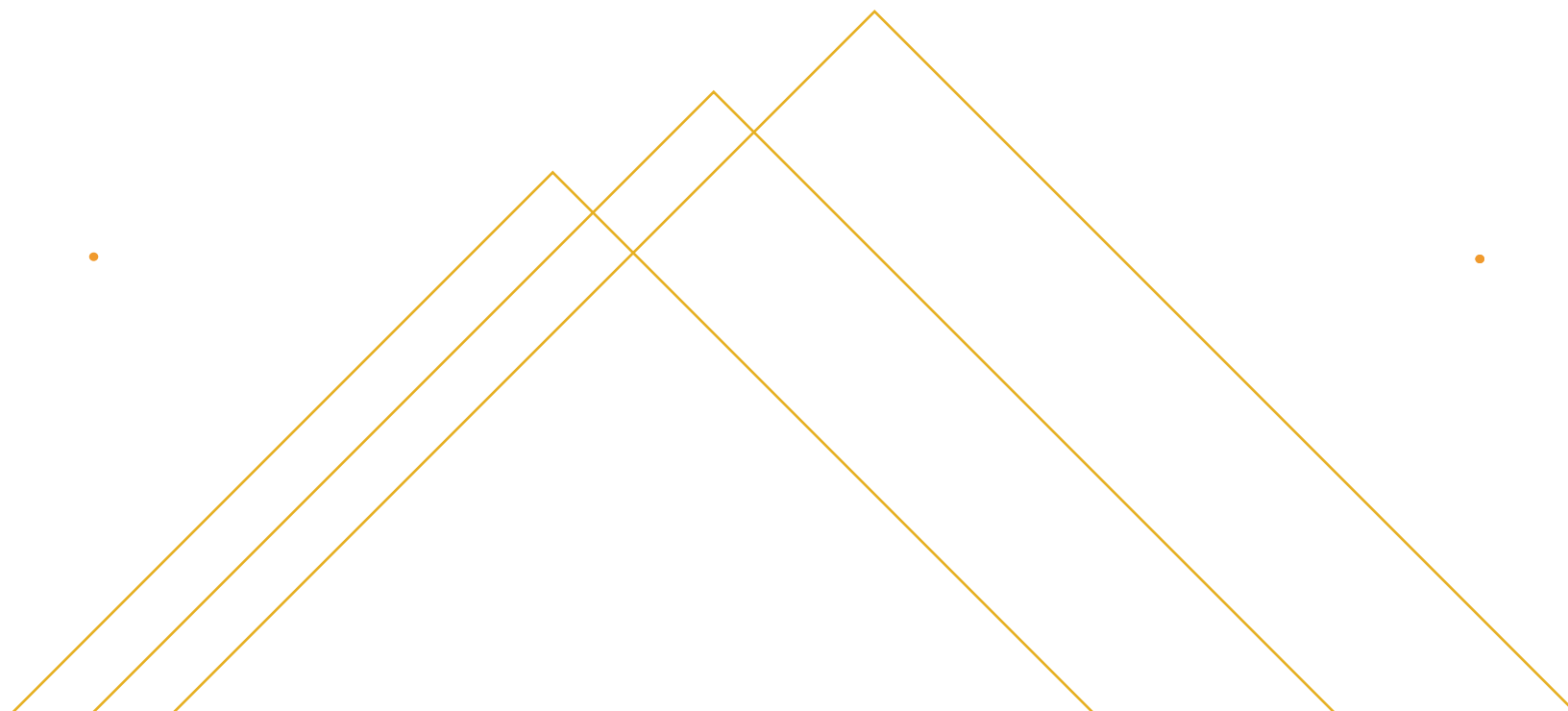
We will now try to serve our member firms in the EMEA region with a more competitive price compared to other resellers. Our focus will be mainly on Office 365, archiving of mails, backups of data and storage.

Our aim is to be recognised as the first choice value-added distributor of leading global brands, providing complex ICT solutions to the Enterprise and SME markets. The focus will be around the Data Centre, virtualisation, Hosted Applications and Cloud Based Services.

Office 365 is all about familiarity, consistency and availability, coupled with the leading productivity suite! Here are some more great features:

Office 365 is the same Office you already know and use every day. Office 365 is powered by the cloud, so you can get to your applications and files from virtually anywhere - PC, Macs, iPads and tablets - and they're always up to date. Updates are automatically always installed.

Suresh Sewraz
Crowe ATA
Mauritius



South African VAT Requirements for Foreign Suppliers of Electronic Services

The cross-border supply of services via electronic means have long been a problem area for many tax authorities, particularly in the realm of Value-Added Tax (VAT). Countries have always relied on provisions to tax “imported services” or “reverse charge mechanisms” for the collection of VAT on these type of supplies. In South Africa in particular, the heavy reliance on recipients to declare VAT on imported services was problematic.

In 2014 South Africa was one of the first countries in the world to introduce legislation whereby foreign suppliers of electronic services are being taxed. Such foreign suppliers are currently required to register for VAT in South Africa if the value of the services exceed ZAR 50,000 (roughly USD 3,400) in any 12 month period. The legislation did not introduce a new tax, but rather shifted the onus from the domestic recipient to the foreign supplier of the electronic services.

With effect from 1 April 2019, the legislation is amended to widen the scope of what comprises “electronic services” and the registration threshold has been increased to ZAR 1 million (roughly USD 70,000), which is consistent with the current domestic registration threshold.

Foreign suppliers of electronic services will be required to register for VAT in South Africa if any two of the following conditions are met, and the value of such services exceed ZAR 1 million in any 12 month period:

- The recipient of the services is a resident of South Africa;
- Any payment made to the supplier originates from a South African bank; or
- The recipient of the services has a business, residential or postal address in South Africa,

“Electronic services” are widely defined and include any services supplied for a consideration by means of an electronic agent, electronic communication or the internet. Certain educational services, telecommunications services and intra-group services are excluded from the scope. For purposes of these regulations a “group of companies” require a minimum of 70% controlling interest by the holding company.

The foreign service provider will be required to levy VAT at a rate of 15% on its services rendered to South African recipients. Services that are normally exempt from VAT if provided by a South African resident, for example financial services, will not be subject to the above rules.

Reinette Theart
Crowe Tax & Advisory (JHB) Pty Ltd
Johannesburg, South Africa

Source: National Treasury, Republic of South Africa, Explanatory Memorandum: Regulations Prescribing Electronic Services for the Purpose of the Definition of “Electronic Services” in Section 1(1) of The Value-Added Tax Act, 1991, 24 October 2018

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About Crowe Global

Ranked eighth largest accounting network in the world, Crowe Global has over 200 independent accounting and advisory firms in 130 countries. For almost 100 years, Crowe has made smart decisions for multinational clients working across borders. Our leaders work with governments, regulatory bodies and industry groups to shape the future of the profession worldwide. Their exceptional knowledge of business, local laws and customs provide lasting value to clients undertaking international projects.