

LUGANJI & ASSOCIATES

Certified Public Accountants (K)

FIRM PROFILE

Audit | [Tax](#) | Advisory

PREAMBLE

Luganji & Associates has a comprehensive understanding of management systems and is intimately familiar with auditing procedures and best practices. Our strong business skills, coupled with our willingness and ability to learn new concepts and methods, makes us a formidable operator in any auditing project. In our present engagements, we have achieved exceptional results when involved in auditing Limited companies, small Organizations and large corporations.

Our team of Management Experts and Tax Consultants are responsible, honest efficient and have a long history of getting things done whilst working under pressure and to deadlines. Possessing superb analytical skills, our auditors are able to interrogate data to find out if there is any fraud, violation of laws or irregular management policies.

Furthermore, they have comprehensive understanding of complex accounting methods (IFRS, GAAPS, IPSAS, and IAS) and experience within an Internal or External audit environment. Our Team's dedication and the continuous patronage of our services by our esteemed clients have earned us much respect and support throughout the country and across borders. On behalf of the **Luganji & Associates** Team, I thank you earnestly for considering partnering with us and welcome you to peruse our company profile for the services that we offer.

For: LUGANJI & ASSOCIATES TEAM
Ronald Luganji,
Managing Partner.
0727891751

Table of Contents

- Background 5**
- Core Values 6**
- Objectives 7**
- Accounting & Bookkeeping Services 8**
- Auditing & Assurance Services 9**
- Taxation 10**
- Business Advisory/Consulting Services 12**
- Basic Principals Underlying our Approach 14**
- Basic Principles Explained 15**
- Key industries in which we are experts include: 16**
- Our Core Management Team 17**
- Some of Our Clients Include 19**

Background

Luganji & Associates is a consultancy firm that focuses on providing professional services in Auditing & Assurance, Accounting & Bookkeeping, Tax consultancy and Business Advisory. We aim at redefining professional services in Kenya by offering services that offer solutions to unique challenges faced by our clients. Our team of staff comprises of individuals with a multidisciplinary mix of academic qualifications ranging from the field of Finance, Accounting, Economics, Statistics, Human resources, Business management and other social sciences.

Our firm is committed to quality service delivery. We have competence to handle complex assignments while giving the clients customized solutions.

Vision

To be the region's most respected consultancy firm and our client's most trusted business advisors.

Mission

To provide high quality professional services and solutions through maximizing our ability to invest in people, technology and innovation.

Core Values

1. Objectivity.
2. Confidentiality.
3. Integrity.
4. Professionalism.
5. Quality.
6. Independence.
7. Innovation.

Objectives

- To invest in understanding our clients and their needs to deliver effective advice.
- To offer trusted advice by adopting a multi-dimensional approach supported by expert partners.
- To offer solutions, not just highlight problems.
- To communicate technical content to clients in a friendly non-complex way.
- To consider the future and guide our clients into making the right strategic decisions.
- To be a faithful steward of our client affairs and resources and be a trustworthy advisor.
- To develop a practice that is built to last and committed to the highest level of integrity so that clients and their stakeholders trust our work and know that we can be relied on going forward
- To lead our clients into the digital World.

SERVICES

Luganji & Associates focuses on Auditing and Assurance, Accounting & Bookkeeping, Tax Consulting, and Business Advisory. In setting up Luganji & Associates, the proprietors had the desire to put in place an efficient Consulting Firm focused on developing and delivering practical solutions responsive to the needs of their customers.

Accounting & Bookkeeping Services



Luganji & Associates works on tailor made accounting & bookkeeping services whereby a company wants to delegate the accounting function to a third party either partially or full. Our staff will either set base at your premises or visit periodically to help with the write up of the books of accounts. Our team is well versed with all the accounting systems and can easily transfer your raw data into financial reports.

Our Services Include:

- ❖ Installation/Monitoring of Accounting Systems.
- ❖ Accounting System Review.
- ❖ Preparation of Management Reports & Cashflow projections.
- ❖ Cost accounting.
- ❖ Review, Design and Documenting Policies and Procedures.
- ❖ Bookkeeping services.
- ❖ Payroll services.
- ❖ Filling monthly statutory returns(VAT,PAYE, NSSF,NHIF, Housing Levy)
- ❖ Finance and administrative services/BPO monthly report.
- ❖ Budgeting.

Taxation



Taxation is a fundamental part of how every country and company operates. Tax policy needs to be shaped and actively managed by governments and corporates alike.

Our tax services are designed to reflect the unique needs and objectives of each client. In practical terms, that means we work with our clients to assist them in achieving effective tax compliance and managing tax risks, while helping to control costs. From a corporate viewpoint, tax governance is a rising priority, as legislation gets more complex. We work with our clients to establish tax policies and processes, which ensures that compliance responsibilities are met, planning opportunities are realized, and there is appropriate communication with the markets and regulators. That way, management can communicate that taxation is under control and get on with running the business.

We use our in-depth technical tax knowledge, and our broader understanding of how tax fits into the wider business picture, to help clients to meet their compliance responsibilities and to act on planning opportunities.

Whether you are a business or an individual, we work as a team to help achieve your objectives. This ethos is reinforced by our ability to assemble multi-disciplinary teams of professionals, drawing on our dedicated resources and network not only in tax, but also in accounting and advisory work.

Our consultants operate within industry groups, giving you access to advisors who understand your specific tax issues, skillfully using technology to assist data

extraction and management. We also maintain regular and constructive dialogues with the Kenya Revenue Authority.

Our consultancy involves the following:

- ❖ Computation and filing of Corporate and personal Tax Returns.
- ❖ Development of tax strategy- training company staff on tax planning and tax risk.
- ❖ Tax risk management-strategic, operational, financial, Accounting and compliance.
- ❖ Acting as Tax Agents – KRA representation at Tax appeals Tribunal (TAT) and Alternative Dispute Resolution (ADR).
- ❖ Tax Advisory and Planning Services.
- ❖ Optimization of Tax Incentives and Exemptions.
- ❖ Tax audits and health checks.
- ❖ Seeking tax refunds, remissions and exemptions.
- ❖ Corporate Training and tax sensitization.
- ❖ Development of transfer pricing policies and international tax policy.

Business Advisory/Consulting Services



Luganji & Associates Advisory Services Practice works with clients to help them manage challenges and complexity in a business environment affected by competitive disruptions, new technologies, shifting regulations, customer demands, and changing risk landscape. We are passionate about contributing to our clients' long-term success and competitive strength by providing and helping them to implement sustainable impactful solutions that drive change to improve performance.

With multi-sector expertise in strategy, operations, organization, transaction & restructuring, risk management and information technology, we bring a full spectrum of advisory capabilities to every client engagement.

Our Advisory Services offering focus in three key areas of core competency:

- 1. Management Consulting**
- 2. Transaction Advisory services**
- 3. Risk consulting services**

1. Management Consulting

This comprises of:

- Human Capital Consulting
- Projects Consulting
- Strategy Consulting
- Operations Consulting
- Financial Management Consulting
- IT Consulting.

2. Transactional Advisory Services

In this line our services include:

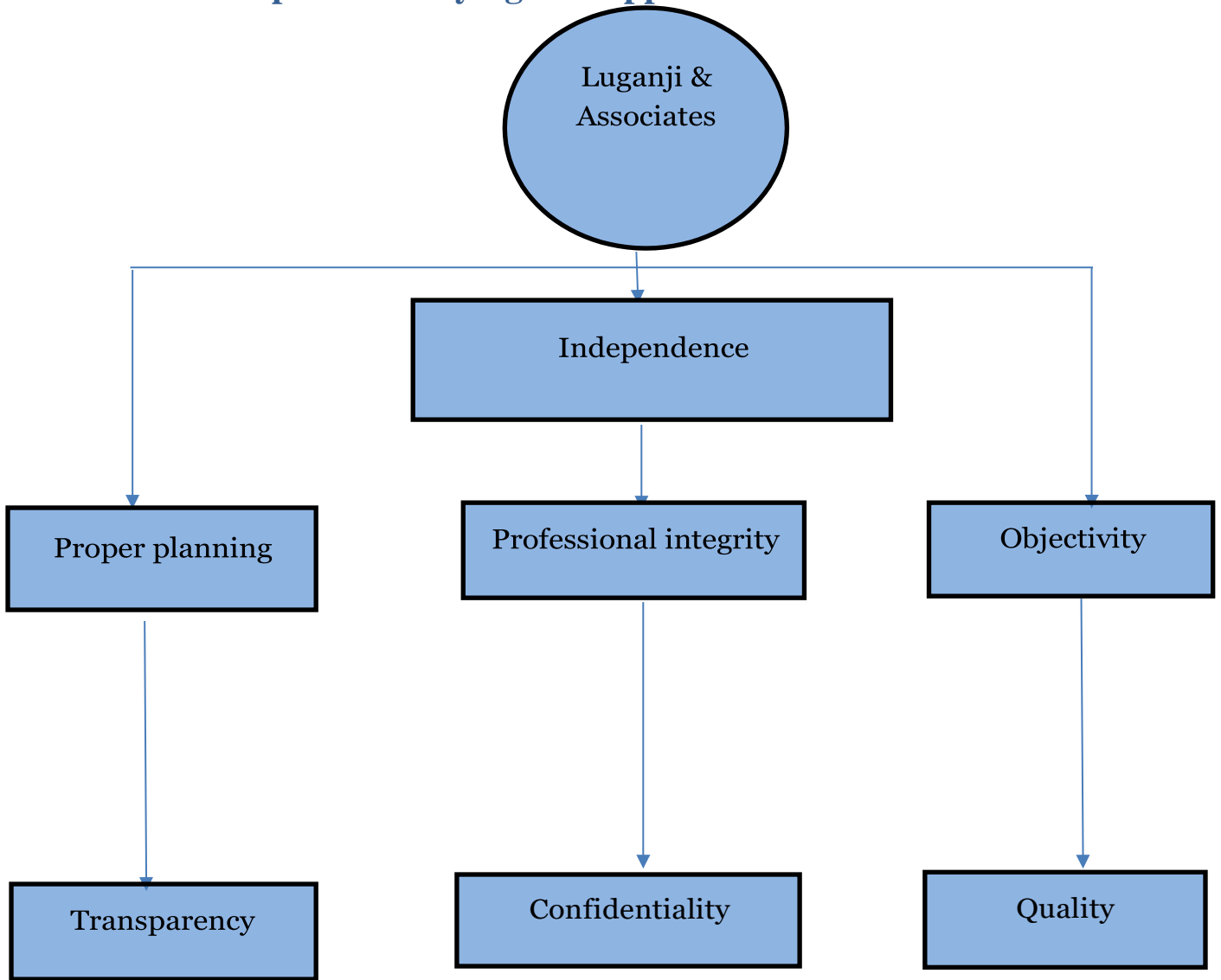
- ❖ Financial Restructuring.
- ❖ Business Funding.
- ❖ Solvency Strategy.
- ❖ Business Turnaround.
- ❖ Partnering/Joint Venture.
- ❖ Business Acquisition.
- ❖ Merger and Acquisition.
- ❖ Post-Merger integration.
- ❖ Business Divesture.
- ❖ Due Diligence.
- ❖ Business Valuation.
- ❖ International trade consulting.

3. Risk Consulting Services

Services provided are:

- Regulatory & Compliance Risk Services.
- Internal Audit Services – Systems and Processes.
- Enterprise Risk Management.
- IT Risk.
- Financial Sector Risk Management Services.
- Internal Control Services.
- Revenue Assurance Risk Controls.

Basic Principals Underlying our Approach



Basic Principles Explained

- 1. Independence** – We are fully independent from management and avoid conflict of interest
- 2. Proper planning** –We clarify the scope and outputs before commencement of the assignment and put in place clear and detailed work plan that ensures the audit is completed within the allocated time.
- 3. Transparency** –We ensure transparency through involvement of key stakeholders in the audit exercise and ensure findings and recommendations are also discussed with key stakeholders.
- 4. Professional Integrity** –Our evaluation never reflects personal interests and will respect the institution under review. We maintain confidentiality and professional ethics throughout our assignments.
- 5. Objectivity** –We are impartial throughout the assignment through objective design of the methodology and plan, valid measurement and analysis and use of appropriate benchmarks.
- 6. Quality** –We produce quality work through putting in place a practical approach modelled around best practice, collecting accurate and reliable information and use of qualified and experienced consultants.
- 7. Confidentiality** –We respect the confidentiality of information acquired as a result of professional and business relationships and therefore, not disclose any such information to third parties without proper and specific authority, unless there is a legal or professional right or duty to disclose, nor use.

Key industries in which we are experts include:

- Manufacturing
- Construction
- Retail
- Real Estate
- Financial Services
- Hotel, Tourism and Leisure
- Healthcare
- Not for Profit
- Technology & Telecommunications
- Governments
- Professional Services
- Transportation
- Distribution
- Pharmaceuticals
- Education
- Media
- Automobiles
- Food & Beverages
- Chemicals
- Industrial Metals & Mining
- Entertainment
- Jua Kali sector
- Import-Export Dealers

Our Core Management Team

Name	Ronald Luganji
Position	Managing Partner
Nationality	Kenyan
Education and Qualification	<ul style="list-style-type: none"> • MBA Finance from Jomo Kenyatta University of Agriculture & Technology • Bachelors of Commerce from Catholic University of East Africa. • Certified Public Accountant of Kenya(CPA-K)
Roles	<ol style="list-style-type: none"> 1. Establishing Direction: Develops the vision and strategies to achieve that vision; sets and communicates the long term direction of the firm and ensures that the short term goals, objectives and tasks are aligned and adjusted in anticipation and in response to outside forces and internal changes that impact achievement of the firm’s vision and strategies. 2. Alignment and Commitment: Builds consensus throughout the partnership and gains commitment behind the vision and direction. He ensures alignments of people; that partners’ have input, are heard and that opinions are considered through strong communication and effective listening skills and through effective mentoring. 3. Ensuring Execution: Is accountable for effecting change and execution of the firm’s strategies through the activities. Holds people accountable and works with them to ensure that people are doing the right things. <p>Ronald is an expert in tax consultancy and he has participated and won tax cases both at the Tax Appeals Tribunal and Alternative Dispute Resolution.</p>

Name	CPA Winfred Wanyiri
Position	Partner
Nationality	Kenyan
Education and Qualification	<ul style="list-style-type: none"> • Bachelors of Commerce from Mount Kenya University. • Certified Public Accountant of Kenya(CPA-K)

Areas of Expertise	<p>CPA Winfred has over Ten years of experience audit and accountancy. She is well conversant with several accounting softwares.</p> <p>She is the go to person in terms of breaking down complex reports and she been a leader in several assignments.</p>
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Name	CPA Wilbeforence Oyugi Neko.
Position	Head of Consulting
Nationality	Kenyan
Education and Qualification	<ul style="list-style-type: none"> • Bachelors of Commerce from Jomo Kenyatta University of Agriculture and Technology. • Certified Public Accountant of Kenya(CPA-K)
Areas of expertise	<ul style="list-style-type: none"> • Systems development, Audit and validation • Research and training • Human resource management • Monitoring and evaluation • Provision of general and specialized services

Some of Our Clients Include

- Volantis Limited
- Pilosen Kenya Limited.
- Samkiz Supermarket Limited.
- Helkon Kenya Limited.
- Afriscape Limited.
- Josim Instantaneous Consortium Limited.
- Simba Village Limited.
- Tile Palace Limited.
- Afriscape Limited.
- Dunamis Oil Company Limited.
- Super Silver Spices Limited
- Finestone Limited.
- Rihal Energy Company Limited.
- Hamdi Transporters Limited.
- Forbes Empire Group Limited.