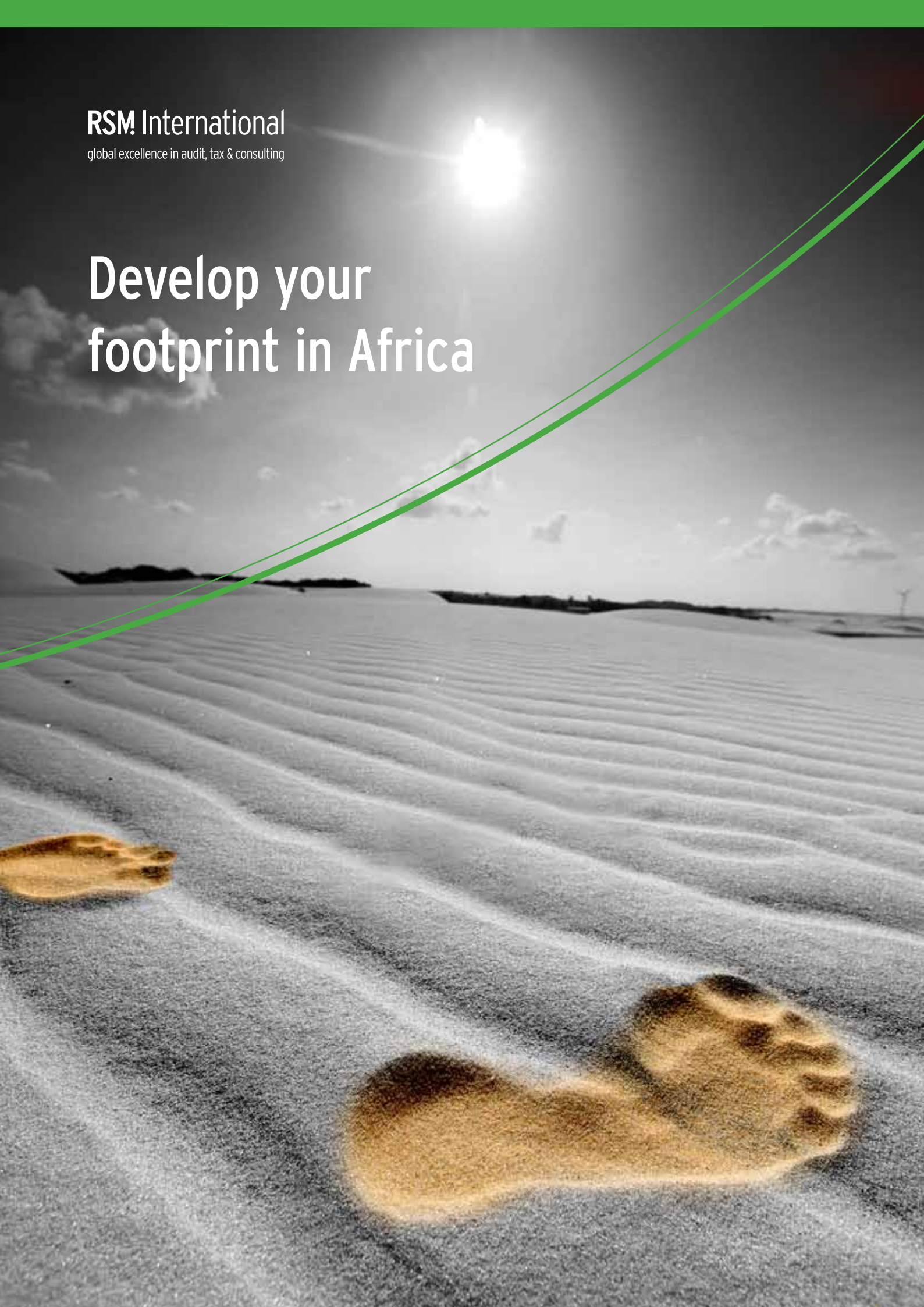


**RSM! International**  
global excellence in audit, tax & consulting

# Develop your footprint in Africa



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**“RSM member firms have audit, tax and consulting expertise combined with specialist regional knowledge that clients need to do business effectively in Africa.”**

Clive Betty, Regional Co-ordinator  
RSM Betty & Dickson (Johannesburg), South Africa

Mount Kilimanjaro, Tanzania

# About us

RSM International is a worldwide network of independently owned and managed professional service firms, providing accounting, tax, consulting and specialist advisory services. High standards, common work ethic and clear focus make our member firms valuable partners for a varied client base worldwide.

## Vision

For our members to be the provider of choice to internationally active growing organisations who are looking for accounting, tax, consulting and specialist advisory services that will create lasting success and help them reach their goals.

## Purpose

We will surprise you with:

- Our culture of partnering and understanding
- Our relentless pursuit of quality in business
- Our passionate drive for your success

## Values

- Integrity: We will build trust, act ethically and responsibly and respect differences
- Partnering: We are ambitious for each other and for our clients
- Excellence: We will understand first and deliver with quality

## Global Representation

RSM International spans the globe with more than 700 member and correspondent firm offices in 90 countries worldwide and more than 32,500 people on hand to serve clients. We have member firms in North and South America, across Europe, Africa and the Middle East and throughout the Asia Pacific region.

# RSM in Africa

Business in Africa is developing at a rapid pace. You need advisors that can keep up with the developments and provide solutions for you to do business in the region.

RSM International is represented in the following countries:

## Africa

Algeria  
Botswana  
Ivory Coast  
Kenya  
Mauritania

Mauritius  
Morocco  
South Africa  
Tanzania  
Tunisia

## Asia Pacific

Australia  
Cambodia  
China  
Hong Kong  
India  
Indonesia  
Japan

Malaysia  
New Zealand  
Pakistan  
Philippines  
Singapore  
South Korea  
Taiwan  
Thailand

## Americas & the Caribbean

Argentina  
Bermuda  
Bolivia  
Brazil  
Canada  
Cayman Islands  
Chile  
Colombia  
Costa Rica  
Ecuador  
El Salvador  
Guatemala  
Mexico  
Nicaragua  
Panama  
Peru  
Puerto Rico  
Turks & Caicos Islands  
Uruguay  
USA  
Venezuela

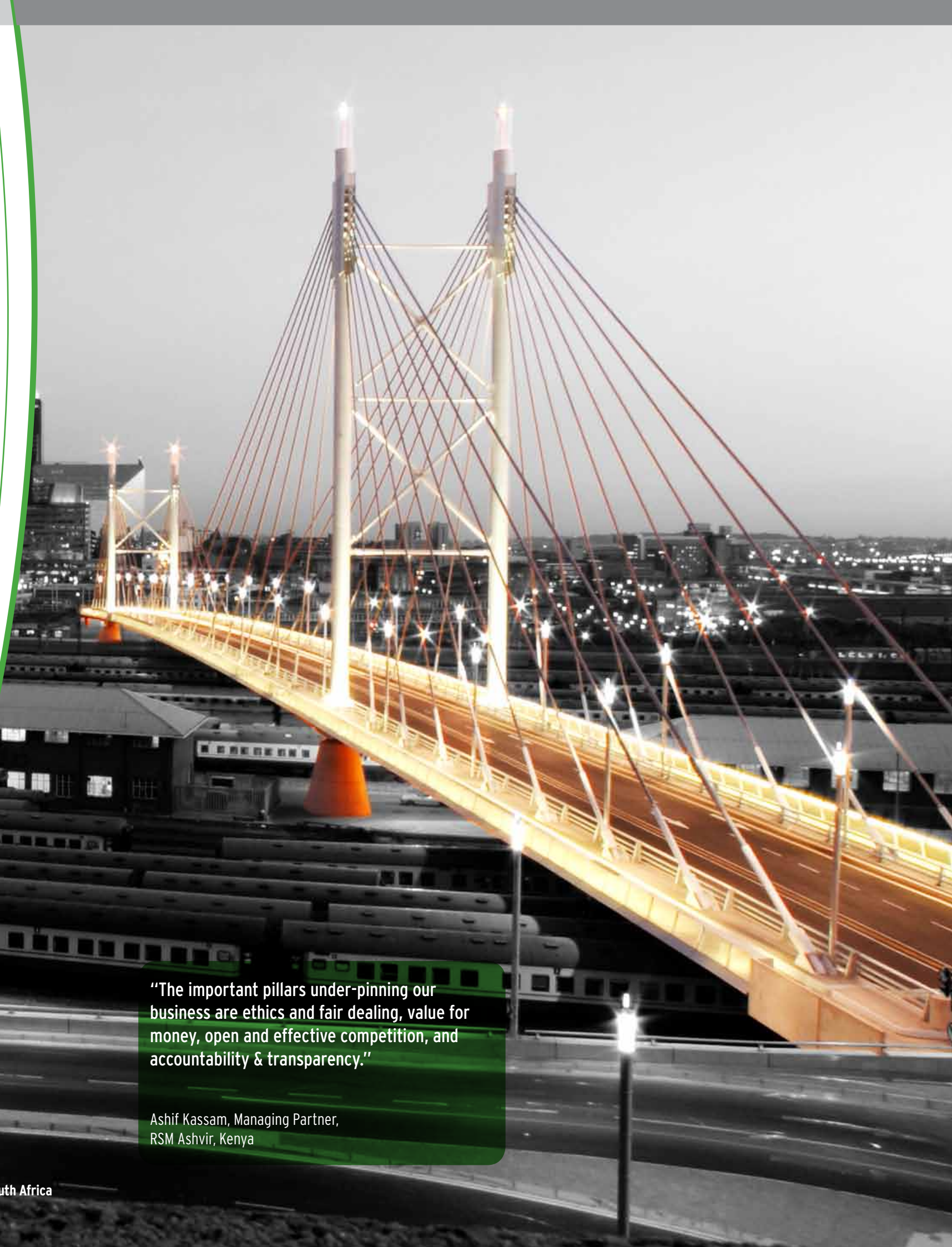
## Europe

Albania  
Andorra  
Austria  
Azerbaijan  
Belgium  
Bulgaria  
Channel Islands  
Croatia  
Cyprus  
Czech Republic  
Denmark  
France  
Georgia  
Germany  
Greece  
Hungary  
Ireland  
Israel  
Italy  
Luxembourg  
Malta  
Netherlands  
Northern Ireland

Norway  
Poland  
Portugal  
Romania  
Russia  
Spain  
Switzerland  
Turkey  
Ukraine  
United Kingdom

## Middle East

Afghanistan  
Bahrain  
Egypt  
Iran  
Jordan  
Kuwait  
Lebanon  
Oman  
Saudi Arabia  
UAE  
Yemen



"The important pillars under-pinning our business are ethics and fair dealing, value for money, open and effective competition, and accountability & transparency."

Ashif Kassam, Managing Partner,  
RSM Ashvir, Kenya

# Your link to Africa

In today's rapidly evolving financial landscape, we are seeing an emergence of economies throughout the African region which control a significant amount of the world's natural resources. Ongoing investment and growing purchasing power will continue to have a significant impact as businesses seek to capitalise on the immense potential of the region. This has resulted in increased activity by multinational businesses that are looking to create a footprint in the region.

## The scope of the African network

RSM International has member firms and correspondents of high quality and good local standing throughout Africa. Together with a number of contact firms in the region, we can assist with providing expert advice, local knowledge and business solutions across the continent.

## Global Presence

Link into RSM's global network to access the expertise and advice that will help you grow your business globally. In addition to RSM's network of African offices, we offer expertise at member firms throughout Europe, the Middle East and Asia Pacific, as well as the Caribbean and Americas.

## Access to worldwide markets

We can assist companies worldwide to harness the investment opportunities in Africa. RSM International has strong member firms in the Asia Pacific, Europe and Americas regions where businesses have historically been investors in Africa and want to continue to develop their footprint across the continent. In particular, China and India are emerging as significant investors in Africa.

"At RSM it is all about the client's expectation and experience. We like to be referred to as the Service Provider of Choice."

Bart Kooi, Managing Partner,  
RSM Betty & Dickson (Tshwane), South Africa

# Closer to clients

RSM member firms have close and long-standing relationships with clients and make it a priority to understand their needs and goals. This approach builds trust and means partners can obtain quick results for clients.

## The importance of close relationships

Clients want to work with a professional service advisor who shares their values. RSM member firms do not rush in with ready-made solutions. They listen first and devote considerable amounts of time, thought and energy to understanding the client's business and goals. As a result, clients will receive the highest quality service, helping them to achieve their short and long-term ambitions.

RSM member firms aim to fit seamlessly into their clients working culture, so that together they form one close-knit team who work to achieve the same goals. Clients have one trusted lead contact who will mobilise a well-informed team exactly when and where it is needed.

The quality and commitment of our people creates the close relationship between clients and member firms.

## Making things happen

Clients want professionals who can offer the full suite of services. Providing exceptional client service is a top priority for RSM member firms. RSM member firms are embedded in a local culture and have the advantage of knowing precisely how to make things happen in that environment.

"RSM anticipates your needs and assists you in developing your business, creating value, focusing on the key issues and foreseeing the risks that you could face."

Tarik Bouziane, Managing Partner  
Acconcil, Morocco

# A foundation of quality

Quality is the absolute cornerstone for RSM International. RSM member firms are expected to maintain the same high standards of technical excellence with a focus on providing an outstanding service to clients. Whether you engage an RSM member firm in South Africa, Kenya or Tunisia you will find the same commitment to quality and the same excellence as standard.

## Quality, quality & quality

Only the highest quality firms are invited to become part of the RSM network. We have strict membership criteria and a rigorous ongoing inspection programme.

## Forum of Firms membership

RSM International is a full member of the IFAC Forum of Firms, an association of international networks of firms that perform audits of financial statements that are, or may be, used across national borders. The Forum's goal is to promote consistent and high quality standards of financial reporting and auditing practices worldwide.

## One point of contact in Africa

Our Africa Regional structure enables our members to put together the perfect team to provide key services for any particular project.

## RSM people

The highest standards of quality and professionalism are demanded from the people who work within RSM member firms. These standards are achieved through extensive training programmes for RSM staff.

The RSM Academy is a residential training programme for senior managers and junior partners. It focuses on quality, client service delivery, international awareness and business development.

The RSM International secondment programme allows high-performing individuals to work in different RSM firms, thereby broadening their understanding of different regions and approaches. As a result, future leaders have the chance to improve their technical skills while building relationships with colleagues across the network that will be invaluable to clients in the long run.

"RSM has developed a culture based on quality policies and procedures. We are committed to providing high-quality service and to have a strong sense of responsiveness in dealing with client issues and needs."

Ahmed Mansour, Managing Partner  
RSM Ahmed Mansour & Associates, Tunisia

# Offering you transparency of service

## Audit & assurance

RSM member firms apply stringent international quality procedures, which will also comply with local regulatory requirements. This means that no matter where an audit is taking place, clients will receive a consistent technical approach and world class expertise.

Companies should choose an auditor that has consistent international audit practices and standards. The RSM International Transnational Assurance Services Committee is charged with developing the overall direction of the member firm's transnational assurance services and the manner in which they should be delivered.

This forms the basis of the RSM Audit Methodology, which is a risk-based audit methodology that complies with the International Standards on Auditing and is regularly updated for new technical pronouncements and guidance on best practices. By applying this methodology, RSM member firms offer a tailored audit approach with an emphasis on early planning and understanding how their clients' business operates.

The result for clients is an effective, cost efficient, value-added independent audit, performed in a timely manner by experienced professionals.

## Tax

Taxation is a constantly changing aspect of any financial structure or plan and the ability to initiate a tax strategy, both for local and international taxation, is an essential issue requiring professional responsibility and expert knowledge. RSM member firms have the integrated knowledge required in order to provide effective tax solutions.

RSM member firms work on a Centre of Excellence principle, enabling tax professionals to work together to offer pragmatic solutions to their clients in different jurisdictions.

In addition, our International Tax Executive Committee regularly brings together leading tax partners from

member firms around the world so they can maintain the highest quality standards to meet clients' cross-border tax needs.

Local and international tax services include:

- Outbound and inbound investment structuring
- International tax planning
- Transfer pricing
- Cross-border cash planning covering profit repatriation, funding and currency issues
- Indirect tax
- Customs and trade
- Workforce solutions such as expatriate advice

Masi Mara, Kenya

**"RSM International, through its ever expanding African network, is a popular choice in the market providing the necessary support to effectively conduct business in Africa which historically, and still is, a difficult place to do business."**

Guru Gurumoorthi, Managing Partner  
Guru Group, Botswana



**“Stakeholders in Africa are increasingly becoming aware of the importance and favourable impact that risk management and good corporate governance have on an organisation and demand greater accountability from management.”**

Morne Pienaar, Internal Audit Manager  
RSM Betty & Dickson (Johannesburg), South Africa

Ngalawa boat, Tanzania

# Helping you balance your risk

## Risk management

In today's business environment protecting the assets, reputation and future success of a business are priorities for boards across all industry sectors. By successfully balancing risk and control, organisations can significantly enhance the value delivered to stakeholders.

Ultimately, effective risk management will:

- Improve the identification of opportunities and threats
- Further develop the governance and control frameworks within a business
- Help organisations operate efficiently and contribute to improved performance
- Aid decision making and planning by accounting for uncertainty and assessment of actions that may or may not be taken

RSM member firms have a comprehensive range of risk management services designed to bring a new perspective to complicated issues within organisations.

Services include:

- Corporate governance
- Internal audit and assurance on risk consulting
- Regulatory consulting
- Information technology consulting
- Risk management consulting
- Advising non-profit and government organisations

## Transaction services

The global flow of capital is changing rapidly and businesses are facing an unprecedented period where normal rules no longer apply. Businesses planning any sort of transaction face complex risks alongside the potential rewards.

In this highly competitive environment, clients need an advisor who will help them anticipate the risks, focus on the key issues and offer sound, informed advice at all stages of the deal. RSM member firms will work closely with clients to understand their organisation's approach and strategy. They can help every step of the way, including carrying out an initial analysis of risks, formulating efficient due diligence processes and providing ongoing support after the deal.

RSM member firms around the globe have transaction services teams that comprise experienced senior professionals with significant knowledge and credentials in supporting clients, both on local transactions and cross-border deals.

Services include:

- Advising on listings of companies on the Stock Exchange
- Advising on M&A's
- Consulting due diligence
- Drafting and commenting on legal aspects

# Supporting you all the way

## IFRS services

It is essential for internationally active growing companies to have a comprehensive knowledge of International Financial Reporting Standards (IFRS). These are complicated standards and many African companies are still in the transition phase of implementation.

Following the development of a simplified IFRS for small and medium sized businesses, it appears to be only a matter of time before all types and sizes of entities in most countries will be required to adopt IFRS either in full or in this simplified form.

Every RSM member firm's ability to deliver consistently high quality IFRS services is based on technical excellence,

shared information, advanced training in complex areas and a strong network of IFRS Champions who meet regularly to share their experience and expertise.

Local and international IFRS services include:

- IFRS conversion projects
- Due diligence in an IFRS environment
- Valuations relating to the purchase price allocation process
- Advice on share-based payments
- Audit of IFRS financial statements
- Reconciliations between IFRS and US GAAP and IFRS and local GAAP
- IFRS training
- Other IFRS technical assistance

## Corporate recovery & insolvency

In periods of economic uncertainty, businesses can find themselves in financial difficulty. RSM member firms in Africa have access to corporate restructuring experts who work with directors of companies that are entering a period of sustained underperformance and financial insecurity. They work with financial institutions, turnaround professionals and venture capitalists to provide specialist corporate restructuring advice and assistance.

RSM member firms offer sound commercial and pragmatic guidance to improve business performance and enhance stakeholder value.

RSM member firms' services include:

- Independent business reviews
- Turnaround and restructuring
- Exit strategy planning
- Debt advisory assistance
- Corporate insolvency
- Personal insolvency

"IFRS and IFRS for SMEs are increasingly becoming adopted as the financial reporting framework in Africa. Through the RSM IFRS Centre of Excellence member firms draw on practical experience obtained through extensive day-to-day application of its principles and continuous engagement with other RSM member firms."

Lina Ratansi, Managing Partner  
RSM Ashvir, Tanzania



# Auditing, accounting, consulting, tax & advisory services – wherever you are doing business

**Talk to us.**  
Discover how we  
can grow together.

For an immediate response contact:

**Clive Betty**

RSM South Africa Regional Partner

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“Africa is the cradle of human kind and has abundant wealth in natural resources. The RSM member firms in Africa are able to assist internationally active companies that have a footprint in our amazing continent.”

Brian Eaton, Managing Partner  
RSM Betty & Dickson (Johannesburg), South Africa

Table Mountain, South Africa

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