

PwC Capability Statement

Government and Public Sector

2024



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Introduction by G&PS Industry Leader



Our Government and Public Sector (G&PS) Services Group that draws from Consulting and Risk services, Assurance, Tax and Deals lines of service, is the embodiment of our commitment to working on the most challenging issues with governments, development partners and non-governmental organisations (NGOs), as they strive to deliver better services to the people..

Our G&PS motto is “Partner, Lead and Grow”, which captures the essence of how we work in the Public Sector. We partner with our clients in the Public Sector, providing them with innovative solutions to the variety of strategic, policy and operational challenges that they routinely face.

We have a substantial client base in all sectors, which enables us to continually refresh our knowledge and to benchmark practices and controls across different sector players.

Due to the diversity of our experience, we would be able to provide you with useful feedback on your issues, systems and controls from a sector-wide perspective.

Dr Benson Okundi,
Government and Public Sector Leader



Our firm's profile

1.1 Description of our firm

Our global network – Building trust in society and solving important problems

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with more than 364,000 people who are committed to delivering quality in tailored Consulting and Risk services, Assurance, Tax and Deals services. Find out more and tell us what matters to you by visiting us at www.pwc.com

Our clients come to PwC for innovative and imaginative solutions to help them meet the challenges they face and capitalise on the opportunities they have to build trust with – and deliver sustained outcomes for – their stakeholders.

Our strategy, The New Equation, is about how PwC brings together unique combinations of people, powered by technology, galvanising ourselves as a community of solvers to address those dual challenges.

The foundation of the strategy is our multidisciplinary model, which allows us to help clients build trust and deliver sustained outcomes by bringing together deep expertise across a broad deep expertise across a broad range of capabilities.

It is this combination of capabilities and the ability to look at things from different perspectives that is so essential to delivering high quality and real impacts for clients, stakeholders and society at large in Africa and globally.

We are able to draw resources from other PwC firms whenever we need them. Yet we work locally, bringing appropriate local knowledge and experience to bear – and using the breadth and depth of our resources to bring you a professional service, specifically tailored to match your needs.



PwC in Africa – with you wherever in Africa you do business

We know that value goes beyond a single engagement or a single result. Value is defined by a relationship — one that is born of an intelligent, engaged, collaborative process. With our African network, our people and experience, we're ready to help you achieve that value wherever you do business.

In Africa, we are the largest provider of professional services with close to 450 partners and over 10,000 people in 32 countries. This means that we are able to provide our clients with seamless and consistent service, wherever they are located on the continent.

Our in-depth knowledge and understanding of African operating environments enables us to put ourselves in our clients' shoes to offer tailored Consulting and Risk services, Assurance, Tax and Deals solutions for every business challenge.

Realising the appeal of the continent as an investment destination, our dedicated country desks provide assistance to organisations looking to expand their presence in Africa.

In Eastern Africa

Our regional capability comprises over 1,200 professionals who are able to combine their in-depth understanding of local business, social, cultural and economic issues with their deep functional and industry knowledge.

All our local experts are able to draw from the combined skills and experience of other specialists within the PwC global network, ensuring that our clients receive world class service drawing from the success of our entire network.

In the Horn of Africa

PwC Kenya offers a wide range of services to organisations operating in the Horn of Africa, covering Ethiopia, South Sudan, Djibouti, Somalia, Somaliland, Eritrea, and Sudan, where PwC has yet to establish a network firm.

However, we are able to deliver our services in this region through the PwC Kenya office. Our commitment to client support, active involvement, and strong presence in the region, coupled with our constantly evolving understanding of local dynamics, all contribute to an exceptional client experience. Leveraging our extensive experience and deep knowledge of the Horn of Africa, we offer a wide array of innovative and cost-effective solutions that address both global and local business challenges.

1.2 Compliance with professional practice and ethical standards

Majority of our staff are members of professional institutes and comply with ethical rules, technical standards and professional practice laid down by those bodies.

This is supplemented by the firm’s own professional practice and ethical standards which cover areas such as independence, confidentiality and security of information, prohibition of insider dealing and avoiding actual or potential conflicts of interest. Failure to adhere to these standards may result in disciplinary action.

1.3 Our quality assurance systems and reviews

PwC places a great emphasis on the quality of its services. We focus both on our final written reports and on the underlying planning and execution of assignments which ensures that we have relevant and reliable evidence to support our findings.

Our aim is to produce high quality assurance results the first time in all our assignments. It is against this background that we propose to draw on our “Quality Management Systems” (QMS).

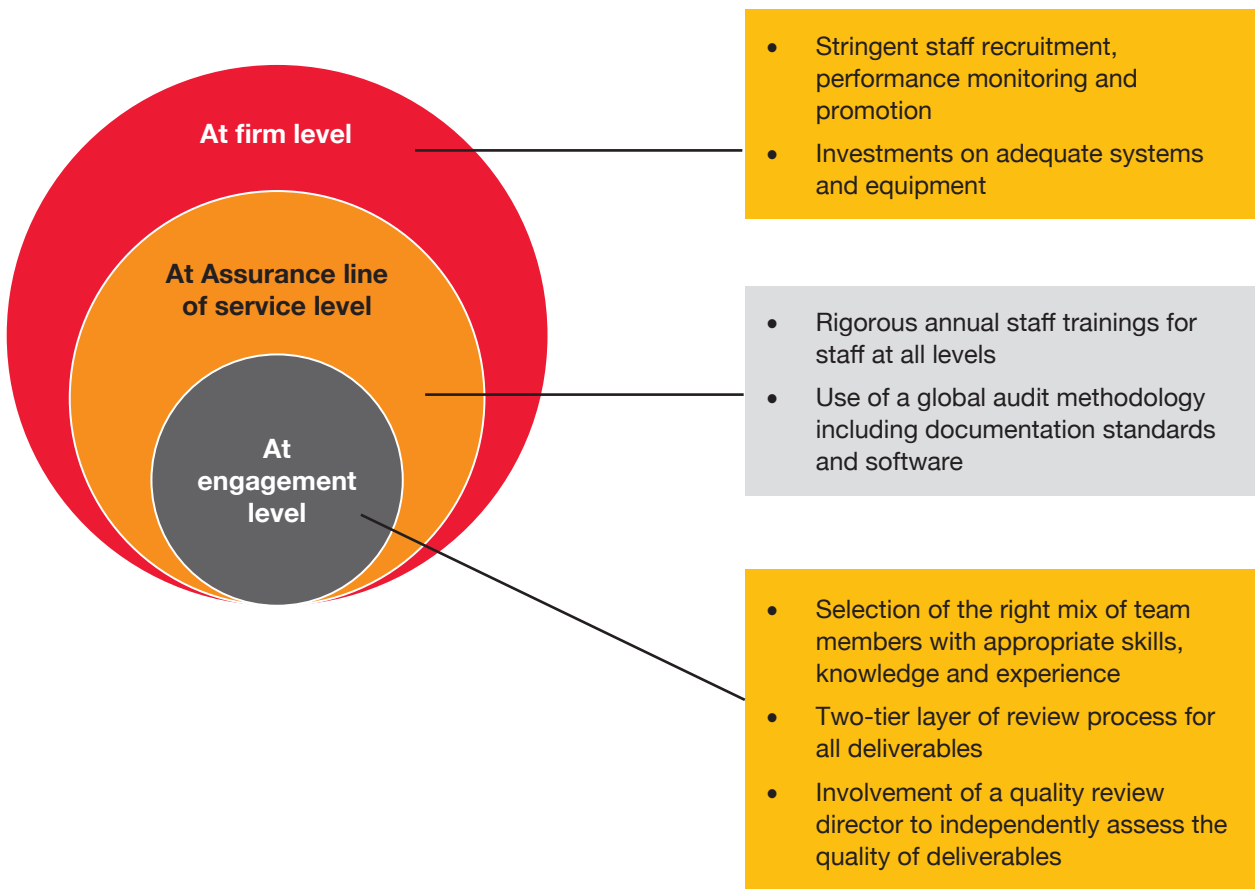


Quality is not an “add-on” which is considered at the periphery of our projects, but something that we have built into our methodology and approach.

Services to all of our clients are managed according to the requirements of this quality system so as to ensure that we meet your requirements and the appropriate Standards within the environment that we operate.

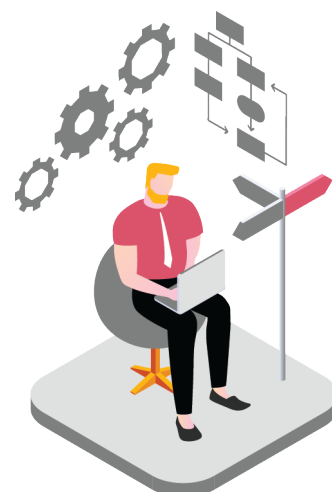
Quality control is integrated in our approach and across all phases of our work from planning to report. PwC has an established system of quality control guided by the requirements of ICPAK and the Accountants Act, International Federation of Accountants (IFAC) regulations, International Standards on Auditing (ISAs) and International Standards of Quality Control (ISQC) 1, and the requirements of the global firm, PricewaterhouseCoopers International Limited.

Our quality assurance program is addressed at various levels as depicted in the diagram below:



In addition to the independent quality reviews done by PricewaterhouseCoopers International Limited, the firm is subject to periodic compliance reviews by the Institute of Certified Public Accountants of Kenya (ICPAK).






The reviews are designed to ascertain whether we are in compliance with the standards and regulations issued by ICPAK, International Federation of Accountants (IFAC), and International Accounting Standards Board (IASB).



1.4 Our values and principles

The cornerstone of our approach and methodology is a client service philosophy aligned with our “business consulting” style. In keeping with our business consulting style, we design delivery approaches specifically for our clients through our foundation of knowledge, our understanding of the clients’ operations and the clients’ requirements.

Our network values are:

	<ul style="list-style-type: none"> • Speak up for what is right, especially when it feels difficult • Expect and deliver the highest quality outcomes • Make decisions and act as if our personal reputation were at stake
<p>Act with integrity</p>	
	<ul style="list-style-type: none"> • Stay informed and ask questions about the future of the world we live in • Create impact with our colleagues, our clients and society through our actions • Be agile to respond to the ever changing environment in which we operate
<p>Make a difference</p>	
	<ul style="list-style-type: none"> • Make the effort to understand every individual and what matters to them • Recognise the value that each person contributes • Support others to grow and work in the ways that brings out their best
<p>Care</p>	
	<ul style="list-style-type: none"> • Collaborate and share relationships, ideas and knowledge beyond boundaries • Seek and integrate a diverse range of perspectives, people and ideas • Give and ask for feedback to improve ourselves and others
<p>Work together</p>	
	<ul style="list-style-type: none"> • Dare to challenge the status quo and try new things • Innovate, test and learn from failure • Have an open mind to the possibilities in every idea
<p>Reimagine the possible</p>	

1.5 Our corporate social responsibility strategy and activities

At PwC, our purpose is to build trust in society and solve important problems. Our purpose drives PwC’s need to be ‘part of it’: part of the global conversation and movement towards responsible business practices that create positive change in the world.

We have many capabilities that are relevant to Corporate Responsibility (CR) – the same ones we use in our businesses every day – and we put these to use working with others to make a difference.

For example:

- We’re managing our own impact, but we’re also uniquely positioned as a network of professional services firms to help integrate and foster change around CR issues in ways that have more widespread effects

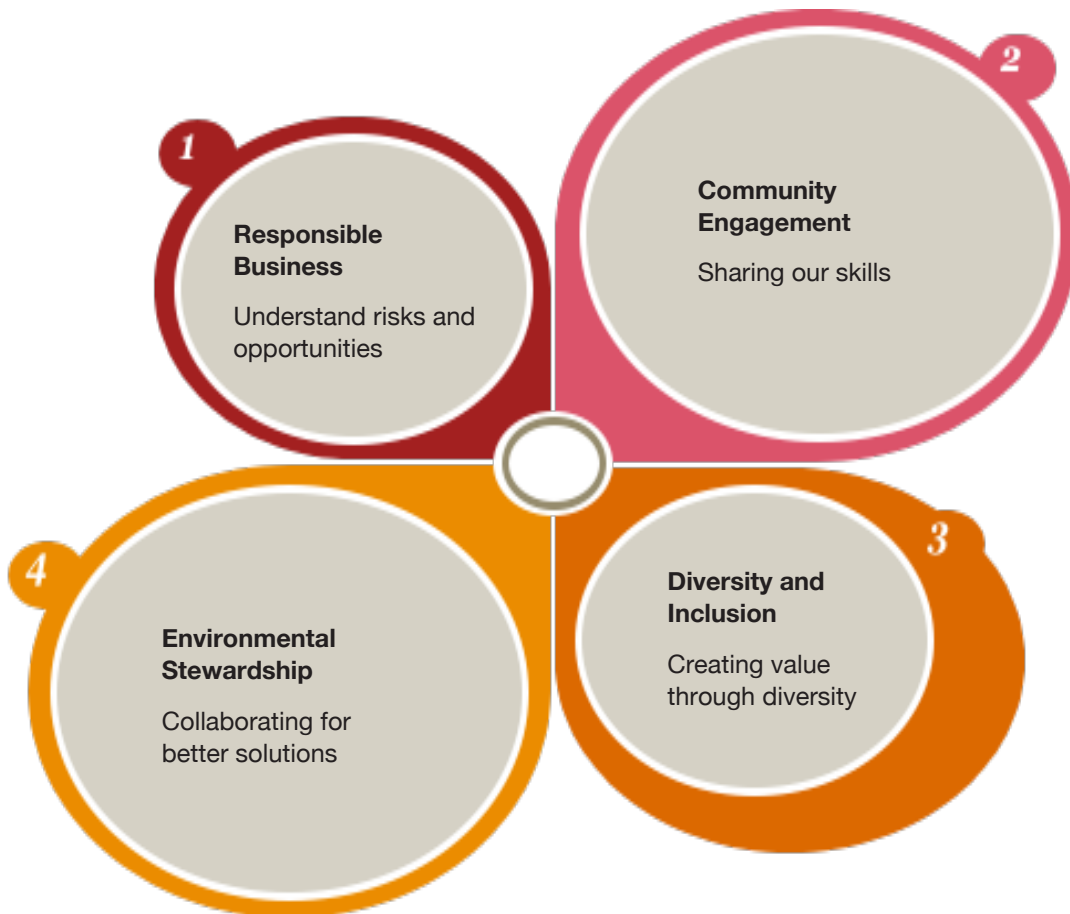
- We review, advise and transform thousands of businesses around the globe every year.
- We offer services that enhance trust and transparency between government, business and society.
- We contribute to the development of the standards that underpin financial systems and industries.
- We’re developing new ways of measuring environmental, social and economic impacts as well as other services through our Sustainability and Climate Change practices.

However, we want to go further. Through our own CR agenda, we can be part of the solution to global challenges in two ways. We set out our strategic intent as:

a) Being a catalyst for change, which is about using our skills, voice, and relationships to work with others and influence activities that make a difference, create change and have a lasting impact on the world around us.

b) Doing the right thing, which means playing our part on responsible business issues that are central to our business – from the quality of our services and the diversity of our people, to our engagement with communities and our environmental footprint.

These aims form the core of our CR Strategy and across the PwC network, our firms support these goals. To align and structure our CR activities, we focus on four areas in which PwC people can play their part as shown below:





1.6 PwC years in Kenya

The Kenya firm of PwC (and its legacy firms) has operated in Kenya for over 60 years, serving a broad spectrum of clients including; Government and public sector clients. Our local capability comprises 25 Partners and over 700 professionals who combine their in-depth understanding of local business, social, cultural and economic issues with deep functional and industry knowledge.

Our in-depth knowledge and understanding of operating environments in Kenya and the region enables us to put ourselves in our clients' shoes and offer truly tailored Consulting and Risk services, Assurance, Tax and Deals solutions to unique business challenges.

This local expertise, combined with the collective geographic and functional knowledge of our global network, will ensure you benefit from ideas that challenge conventional thinking and gain new perspectives.

PwC Kenya has a history of delivering world class audit, advisory and tax services to some of the largest companies, including professional services organisations in Kenya and in Africa.

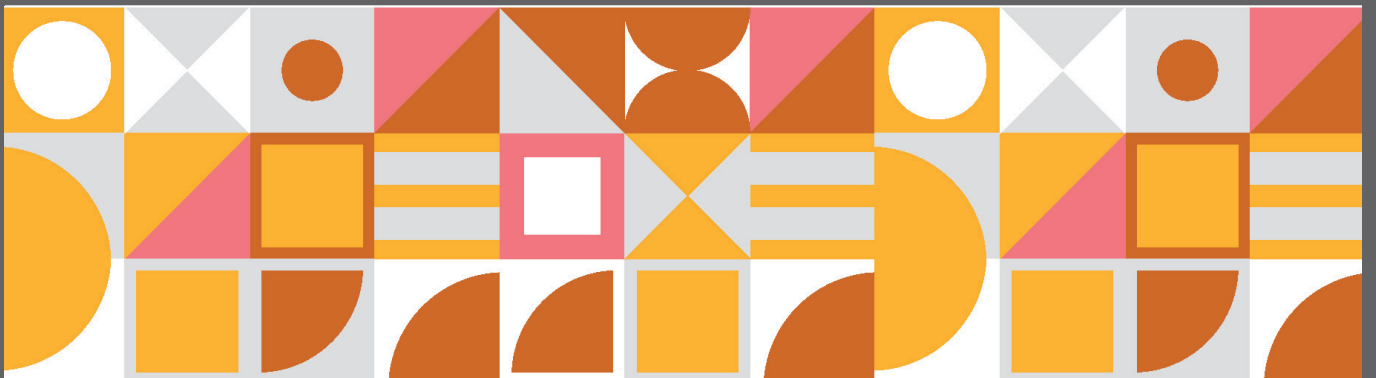
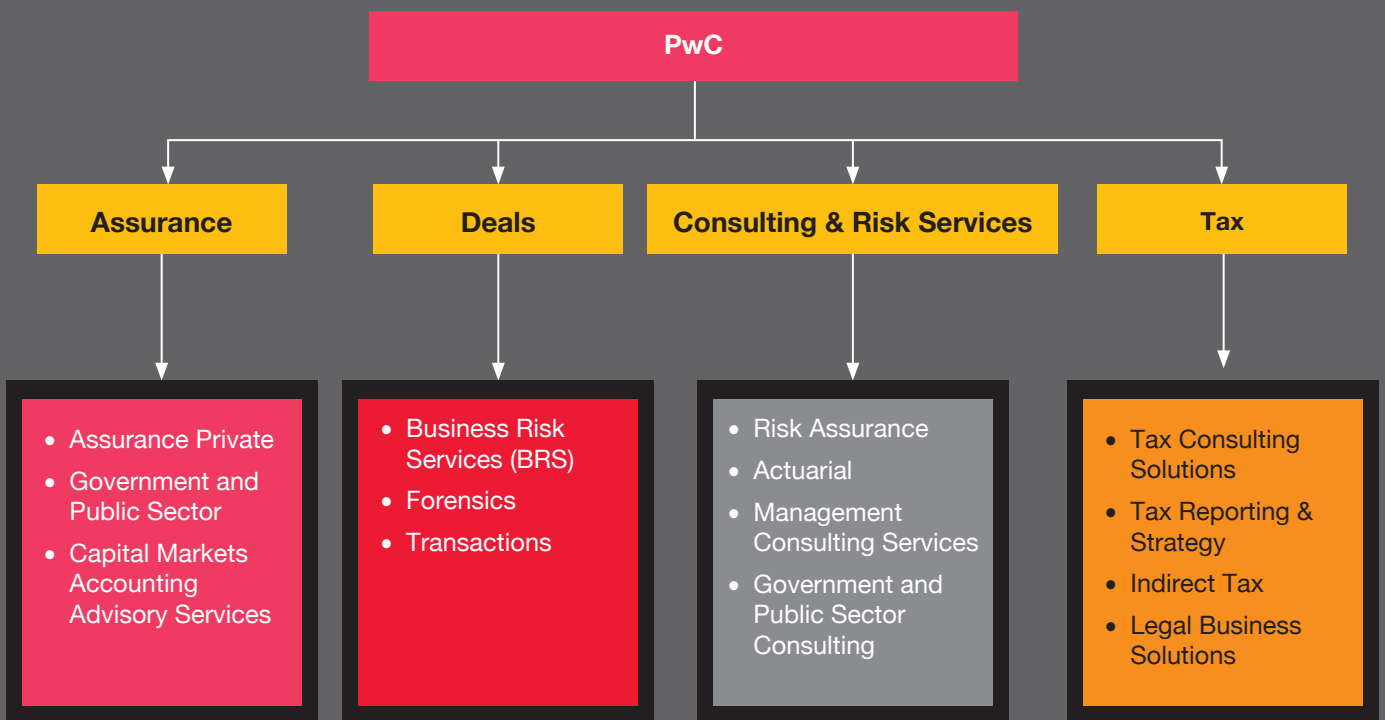
Our commitment to quality, our leadership position in the profession, our reputation and experience in Kenya, the region and globally makes us the perfect partner for you.

2



Overview of our structure

We have the right people in sufficient numbers to choose from in order to provide the services that you require. Our office in Kenya has managed complex assignments in terms of geographical spread, funding, sector diversity and multiple partners. Our current structure is depicted as follows:



3



Our services within the Government and Public Sector

Consulting and Risk Services

Our consulting and risk practice is a combination of different skill sets divided into four subsets: Risk Assurance, Actuarial, Management Consulting Services and Government and Public Sector consulting.

We tackle the most complex business needs across Eastern Africa - Kenya, Tanzania, Rwanda, Zambia, Uganda, Ethiopia and other neighbouring countries. The services offered by our business units include:

1. Government and Public sector consulting (formerly Portfolio and programme management services)

Programme/Project Management (PMO)

Setting up PMO office activities and ensuring resources are well deployed to deliver desired outcomes.

Fund/Grant Management

Support clients in setting up and operating project funds by developing financial management functions and overseeing all budgeting, expenditure, and reporting activities.

Monitoring and Evaluation

Support clients by providing independent verification services for results, outputs, outcomes, and impact. Additionally, assist clients in setting up their M&E function, including Monitoring, Evaluation, Research, and Learning (MERL) Framework and knowledge management.

Technical Assistance (TA)

Provide TA services in various areas by implementing capacity assessments, developing capacity strengthening plans/strategy, and mentoring clients to strengthen their capacity.

Examples of recent assignments within G&PS consulting:

Client Name	Engagement Name
World Bank	Independent Verification Agent (IVA) Tanzania Rural Electrification Enhancement Project (TREETP)
Aga Khan University	Development of the Monitoring and Evaluation Framework and baseline assessment for the Graduate School of Media and Communication (GSMC) and School of Nursing and Midwifery (SoNAM)
UNICEF	Technical Assistance (TA) – Development of the Public Finance Management Reforms (PFMR) Strategy 2023-2028
Global Energy Alliance for People and Planet (GEAPP)	Fund Management for the Africa Climate Summit (ACS)

2. Risk Assurance Services

a) IT Assurance

IT risk, audit and governance – ICT systems review, systems and process assurance (SPA reviews)

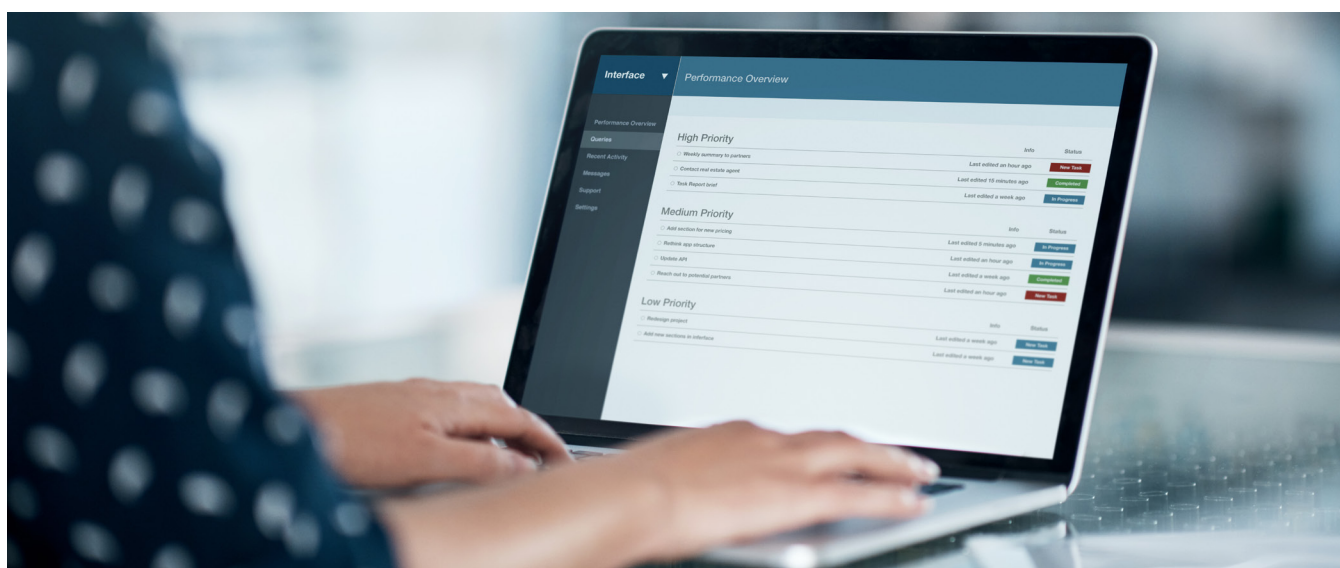
System Implementation Assurance – System implementation quality assurance, post implementation Review (PIR), pre go live assessment, system and vendor selection support

Data Assurance and analytics – Data analytics – finance and operations, Data migration assurance, Revenue assurance, Intelligent Automation

Cyber security – Vulnerability assessment and penetration testing (VAPT), Training and awareness, Cyber security strategy & transformation, Cyber security incident management

Example of a recent assignment:

Client Name	Engagement Name
The Global Fund to fight Aids, Tuberculosis and Malaria (The Global Fund)	Global Fund TNT ERP Post Implementation review



b) Internal Audit

Internal Audits, Business Process Controls & EQAR – Outsourced Internal Audits, Co-sourced Internal Audits, Business Process Reviews, External quality assessments of internal audit functions, Training to internal audit teams

Sustainability/ESG – Sustainability Assurance, Sustainability Reporting, Climate Risk Management

Data privacy – Gap Assessment and Implementation Roadmap Development, Maturity Assessment,

Implementation Support – Controls & Frameworks Development, Data Protection Impact Assessment, Training and Awareness, Registration Support, ISO 27701 PIMS Certification Support

Anti-Money Laundering & Combating the Financing of Terrorism (AML/CFT) – Review of client’s AML/CFT programs, Maturity assessment of client AML/CFT programs, AML/CFT Risk Assessments, Compliance reviews (in line with various regulatory guidelines including POCAMLA, FATF, CBK Prudential Guidelines, CBK/PG/08), AML/CFT trainings

Example of a recent assignment:

Client Name	Engagement Name
Financial Sector Deepening Africa	ERM Reviews and Ongoing Support

3. People and organization

- Organizational design and effectiveness, encompassing organizational structure reviews and design, job analysis, development of job descriptions, job evaluation, job grading, and support for organization redesign implementation.
- Culture and Change Management, involving culture assessment, change management, culture transformation, people management in mergers and acquisitions, as well as post-merger culture alignment and integration.
- Compensation and Benefits Structuring, including the development of total rewards strategy, salary and benefits benchmarking, incentives structuring, as well as Executive and Non-Executive Directors' fees surveys.
- Workforce Strategy, covering the determination of workforce productivity and performance, development of human resource strategies and policies, as well as human resource practices compliance assessments.
- Capacity Building, which includes leadership development and coaching, training strategy development, as well as training design and delivery.
- Talent/Skills Development and Employee Performance Optimization, involving skills and competency audits, performance management framework design, development of competency frameworks, as well as the design of employee value proposition.

Examples of recent assignments:

Client Name	Engagement Name
African Peer Review Mechanism	Recruitment of the CEO
Rwanda Social Security Board	Implementation support of the organizational structure
Ministry of Infrastructure	Assessment of water and sanitation sector and development of its reform roadmap

4. Technology

Digital transformation

- Helping clients align digital transformation to business strategy
- Ensuring you are operating optimal digital structures to drive business strategy
- Having the right operating models to support your digital ambitions

Cloud transformation

- Helping you develop your cloud playbook and migration strategy
- Helping you with the optimal architecture for cloud transformation
- Assessment of your cloud journey
- Helping you optimize your cloud platforms

Intelligent automation

- Guiding you on your playbook for emerging technologies
- Helping you assess the impact of emerging technologies on your business
- Assessing the adequacy of your resource for implementing use cases for emerging technologies

System implementation and project management

- Guidance on technology implementation governance
- Aligning change management to systems implementation
- Helping you consolidate and rationalize your technology transformation
- Determining the right technology solution for your business environment



Examples of recent technology assignments:

Client Name	Engagement Name
ICT Authority	Programme Management Office for ICT Transformation Projects
Ministry of Transport	Project management over the implementation of a Transport Integrated Management System
Kenya Ports Authority	Assessment of water and sanitation sector and development of its reform roadmap
ICT Authority	Technical Assistance for IFMIS re-engineering

Deals

5. Forensics

Investigations

- Fraud investigations
- Bribery and corruption
- Asset tracing and recovery
- Litigation support services
- Expert witness services

Corporate Intelligence

- Provision of objective, clear and targeted investigative research and analysis
- Better understanding of acquisition targets or business partners e.g. customers, suppliers, agents, licensees
- Intelligence to inform strategic decisions

Dispute support services

- General commercial disputes
- Transaction related disputes
- Intellectual property disputes
- Competition/anti-trust disputes
- Capital projects and infrastructure disputes
- Government contract disputes

Fraud prevention and anti-corruption services

- Fraud risk assessments
- Fraud detection reviews

- Fraud and corruption risk management strategies
- Capacity building in fraud prevention

Forensic technology solutions

- Imaging of electronic media, including mobile phones
- Data recovery
- Acquiring and analyzing computer files
- Cyber-crime prevention and response

Regulatory compliance reviews

- Compliance with the US Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act
- Compliance with Anti-Money Laundering regulations
- Compliance with other regulations

6. Deals - Transactions

We support governments and government agencies in privatizations, private sector participation, divestments, investments, and reinvestments. We have been at the forefront of assisting governments in the region with structuring Public-Private Partnership (PPP) transactions and contributing to the development of the regulatory landscape governing these transactions.

Our clients benefit from our expertise in executing transactions, whether from a buy-side or sell-side perspective, as well as in capital raising and financial restructuring.

Our comprehensive services include buy-side due diligence, vendor assistance and vendor due diligence, commercial and market due diligence, delivering deal value, business valuations, bid support and defense, transaction modeling, and sale and purchase consulting services.

Additionally, we provide support for infrastructure projects in a lead consulting role, including financial modeling, project structuring, and divestiture. Our work encompasses feasibility studies and market entry consulting, ensuring a thorough and strategic approach to each project.



Assurance

Our Assurance line of service aids clients to enhance financial performance as well as helping them improve their external financial reporting and adopting new regulatory requirements.

Our assurance services include the following, offered by our business units:

7. Assurance Government and Public Sector services

- a) **Financial audits** – This covers institutional audits and audits of donor funded projects and is aimed at providing users of the financial statements comfort that financial records are maintained and financial statements prepared in accordance with the required accounting policies. This is achieved via issuance of an audit opinion on the financial statements.
- b) **Internal control assessments** – Assessment of entity’s internal controls to confirm compliance with own policies and procedures and best practice.
- c) **Micro-assessments/Organisational risk assessments/Management capacity assessments** – Understanding, evaluation and validation of an organisation’s systems and processes to determine whether its systems, operations and internal controls can be relied to manage donor funds.
- d) **Donor and regulatory compliance reviews** – This involves review of compliance with donor agreement terms and conditions and other regulatory requirements
- e) **Procurement reviews** – Review of organization’s procurement processes to check they comply with organization’s applicable policies and procedures.
- f) **Expenditure verifications** – Examination of supporting documentation to confirm whether expenditure reported is in compliance with set eligibility criteria
- g) **Spot checks** – Verification of specific components/outputs of a project to confirm whether project achievements are in line with the agreed/expected outputs.
- h) **IPSAS implementation** – This include IPSAS gap analysis, IPSAS compliance checks, training and capacity building as well as technical support in transition to reporting using IPSAS.
- i) **Technical/Financial audits** – Working with technical specialists to provide assurance on both financial and technical operations of organisation or project, e.g. Engineers, etc
- j) **Compilation engagements** – Work with clients to reconstruct/compile financial information/ statements in preparation for audit or for management use.
- k) **Financial monitoring** – Application of audit skills and expertise to carry out periodic verification of financial and nonfinancial information to provide comfort to donors on utilization of funds.
- l) **Indirect cost rate engagements** – Examination of an entity’s costs and structure to compute or audit its indirect cost rate for negotiation with its donors.
- m) **Asset verification** – Physical verification of assets to assist in checking existence of the assets as well as completeness of asset records.

Examples of recent assignments:

Client Name	Engagement Name
The Global Fund to fight Aids, Tuberculosis and Malaria (The Global Fund)	Local Fund Agent for Kenya, Ethiopia, Uganda, Tanzania, Rwanda and Zambia
United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA)	Audit of implementing partners of UN funded humanitarian projects in Kenya, Somalia, Uganda, Tanzania and Ethiopia
USAID Kenya/East Africa	Audit of US Government funded projects implemented by various recipients namely not-for-profit organisations
UK Foreign, Commonwealth and Development Office	Country Financial Monitoring of implementing partners under the Girls Education Challenge program in Kenya, Uganda, Ethiopia, Somalia and Rwanda.

8. Capital Markets and Accounting Advisory Services

Accounting standards and regulatory compliance

Advise organisations on technical accounting matters and transactions they are undertaking, and also support them to meet compliance from a regulatory perspective.

GAAP / IFRS / IPSAS conversions

Assist organisations to transition between various accounting frameworks to allow them to account for and report their transactions in a manner that

is faithfully represents their business models and objectives.

Communication and reporting improvements Support in preparation of both sustainability reporting and integrated reports, preparation of financial statements and assistance with carve-out financials.

Processes and controls

Support organisations in updating and documenting their accounting policy manuals.

IFRS and IPSAS trainings

Examples of recent assignments:

Client Name	Engagement Name
Ministry of Finance and Economic Planning (MINECOFIN)	Technical assistance in capacity building and preparation of consolidated Public Accounts for the Government entities.
National Audit Office of Tanzania	Training on IFRS and review of Bank of Tanzania financial statements for compliance with IFRS
Accounting and Auditing Board, Ethiopia	Provision of consultancy services to build capacity and formulation of financial statements review manual based on all IFRS and IPSAS standards applicable
Institute of Certified Public Accountants of Kenya (ICPAK)	Provision of technical support in preparation of illustrative IFRS financial statements for ICPAK practitioners



Tax and Regulatory

9. Tax Reporting & Strategy (TRS)

Corporate income tax, VAT and Withholding Tax compliance

- Compliance management and process services
- Digital Services Tax (DST) compliance
- Corporate income tax compliance
- VAT, Withholding VAT & WHT compliance
- E-invoicing compliance support
- Preparation, review and filing of monthly and annual tax returns
- Management of filing and payments of tax
- iTax ledger support
- Tax compliance assurance reviews

Bookkeeping and Accounting Services

- Outsourced bookkeeping and accounting services
- Preparation of financial statements

Examples of recent assignments:

Client Name	Engagement Name
International Planned Parenthood Federation (“IPPF”)	Interpretation of VAT laws, support with private rulings, bookkeeping support

10. Tax Consulting Solutions

Mergers & Acquisitions

- Mergers, acquisitions & corporate reorganizations
- Optimal tax modeling & structuring, including holding company jurisdictions
- Buy side and sell side due diligences
- Tax implications on multi-jurisdictional intercompany transactions
- Transactional documentation reviews such as share purchase agreements, financial models and warranties

Corporate Tax

- Tax health checks
- KRA audit support
- Tax advisory services (DST, CGT, WHT, CT)
- Income tax exemption applications
- Private ruling applications
- Capex reviews
- Client trainings (in-house and out of town)

Outsourced Payroll Compliance Services

- Outsourced end-to-end payroll compliance solutions
- Post payroll review and return submission
- Payment of PAYE, AHL, NSSF, NHIF, NITA & other third party payments.
- Lump sum/terminal dues payment calculations
- PAYE compliance reviews (health checks)
- Employee/Employer statutory and tax registrations

Personal Tax Compliance Services

- Entry and Exit tax briefings for expatriate employees
- Preparation of individual self-assessment tax returns
- Individual statutory and tax registrations

Horn of Africa

- Preparation of transfer pricing documentation
- Tax advisory services
- Revenue authority relationship management for Ethiopia only
- Client training

Tax Policy

- Shaping the tax policy framework by championing changes in tax laws and policies
- Facilitating tax policy conversations with and between tax policy makers and clients
- Benchmarking tax laws with other countries
- Total tax contribution studies
- Supporting clients in managing their relationships with tax policy stakeholders.
- Helping our clients understand the impact of tax policy on their own businesses



Tax Controversy and Dispute Resolution

- Supporting clients during KRA tax audits
- Supporting clients to file Notice of Objection and liaise with the Independent Review of Objections team at KRA
- Supporting clients at the Tax Appeals Tribunal through the appeal process and hearings
- Supporting clients settle tax disputes through the Alternative Dispute Resolution process
- Post TAT/ ADR support to effect a settlement or judgment
- Technical support on tax appeals at the High Court

Transfer Pricing Services

- Preparation of Country by Country reports, Master files and Local files
- Transfer pricing planning and documentation
- KRA transfer pricing audit support and dispute resolution services
- Ongoing support and updates on legislative and regulatory developments

People Risk Assurance

- Employment, expatriate and personal tax consulting
- Review and drafting of global mobility programmes, remote working policies and management incentive plans / employee share option plans
- Review of employment, agency and joint employment contracts
- Tax health checks, payroll due diligences, compliance reviews, KRA audit support and dispute resolution services
- People analytics and insights using payroll data, iTax ledger analytics and reconciliations and payroll cost reconciliations
- Employment tax, personal tax and social security training
- Engaging tax policy makers for development of legislation and policy on upcoming or contentious personal and employment tax related issues

Examples of recent assignments:

Client Name	Engagement Name
Financial Sector Deepening Africa (FSD Africa)	Tax advisory services
International Livestock Research Institute (ILRI)	Employment tax services

11. Indirect Taxes

VAT Planning and compliance

- Optimizing recovery of input VAT, including partial exemptions advice
- VAT exemption planning, including assistance with the exemption application process
- Review of intercompany and group transactions

VAT health check - compliance assurance reviews

- iTax Ledger reconciliation
- Assistance with implementation of TIMS/eTIMS
- Lobby/Legislative amendments support

Customs and International Trade

- Free trade agreements policy support services
- Supply chain optimization – valuation, rules of origin, tariff classification

- Customs compliance reviews
- Customs post-clearance audit support
- International trade law and policy reviews
- Application for pre-export Verification

Excise duty

- General excise duty advisory and optimization
- Excise duty compliance reviews
- KRA audit support and Dispute resolution support
- Excise duty training
- Intellectual Property Right Recordation (IP Recordation) services
- Lobby support of Excise Duty laws
- Conduction due diligence for clients who are undergoing restructuring
- Examples of recent assignments:

Examples of recent assignments:

Client Name	Engagement Name
The Global Fund to fight AIDS, Tuberculosis and Malaria (The Global Fund)	Tax advisory services
British Institute in Eastern Africa (BIEA)	Tax advisory services

12. Legal Business Solutions

Legal and Regulatory Services

- Organization set up and market entry advisory
- Licensing and regulatory approvals support
- Regulatory feasibility reviews and benchmarking studies
- Contracts and policy drafting and review
- Legal due diligence and transaction documents drafting
- M&A and business reorganizations
- Employment law support
- Data protection and privacy support
- Legal and regulatory compliance health checks
- Legal and regulatory compliance trainings

Entity Governance and Compliance Services

- Share registry and capital restructuring
- Company records custodial services
- Board support and meetings management
- Beneficial ownership registration and ongoing compliance
- Corporate governance and training, board induction and evaluation

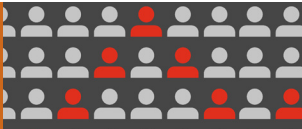
Immigration Services (Global Visa Solutions)

- Applications for immigration permits and special passes
- Advise on immigration permit categories and requirements
- Immigration compliance reviews
- Support on immigration audits

Examples of recent assignments:

Client Name	Engagement Name
Save the Children International	Legal consultation services

4



Our client base

PwC has significant and relevant experience in working with various local, regional and international organisations. We have a substantial client base in all sectors, which enables us to continually refresh our knowledge and to benchmark practices and controls across different sector players. Due to the diversity of our experience, we would be able to provide you with useful feedback on your issues, systems and controls from a sector-wide perspective.

Our client base includes:

International donor Agencies organisations

The United States Agency for International Development (USAID), US Centers for Disease Control and Prevention (CDC), The Foreign, Commonwealth & Development Office (FCDO, formerly DFID), The World Bank, Global Fund, European Commission/Union, International Finance Corporation, Swedish International Development Agency (SIDA), Canadian International Development Agency (CIDA), Diplomatic Missions and Embassies, Australian Development Agency (ADA), Italian Agency for Development Cooperation, KfW Development Bank, Access to Finance Rwanda, The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, GAVI Alliance, DANIDA, Enabel (Belgian Development Agency) and United Nations entities such as UNDP, UNICEF, UNFPA, UNIDO, UNOCHA, The Food and Agricultural Organization (FAO), UNEP and UNHCR, among others.

International not-for profit organisations

Such as World Vision, Open Society Initiative for Eastern Africa (OSIEA), Global Communities (formerly CHF International), Marie Stopes, Management Sciences for Health (MSH), Technoserve, SNV Netherlands, The World Agroforestry Centre (ICRAF), Pathfinder International, Save the Children International, Care International, Action Aid International Kenya, The International Federation of Red Cross and Red Crescent Societies (IFRC), Alliance for a Green Revolution in Africa (AGRA), Elizabeth Glaser Pediatric AIDS Foundation (EGPAF), Grand Challenges Canada, Terra Nuova, Vétérinaires Sans Frontières (VSF), HelpAge International, Intrahealth, African Academy of Sciences, International Crisis Group (ICG), International Livestock Research Institute (ILRI), African Development Solutions (Adeso), We Effect, VI Agroforestry, Practical Action, Coffey International, Adam Smith International, Innovations for Poverty Action, Cowater International, Bridge for Billions, The Wood Foundation, Financial Sector Deepening Africa (FSDA), The Rainforest Foundation (UK), Forumciv, African Population And Health Research Center, among others.

Regional and Intergovernmental

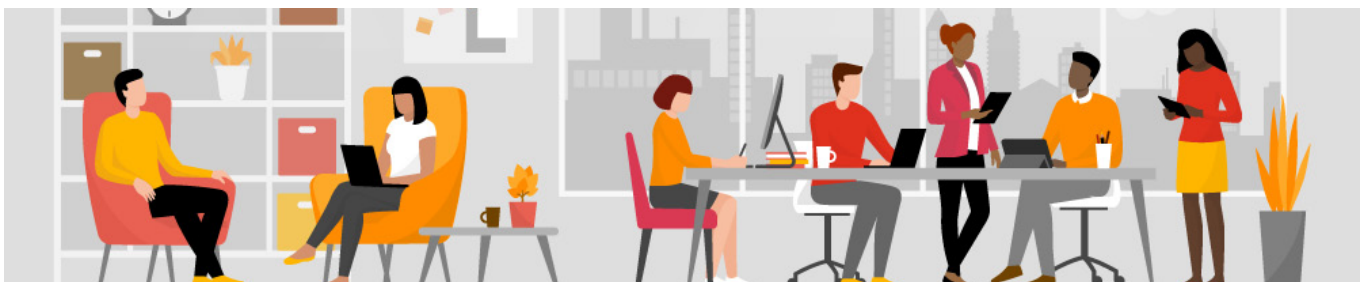
African Union Commission (AUC), Trademark East Africa, the East African Community (EAC), African Society for Laboratory Medicine (ASLM), African Development Bank (AfDB), Common Market for Eastern and Southern Africa (COMESA), African Peer Review Mechanism (of the African Union), Intergovernmental Authority on Development (IGAD), Regional Center on Small Arms (RECSA), Regional Center for Mapping of Resources for Development (RCMRD), Eastern Africa Standby Force (EASF), among others.





Local not-for-profit organisations

Northern Rangelands Trust (NRT), Kenya Markets Trust, Gold Star Kenya, Act Change Transform (Act!), National Organization for Peer Educators (NOPE), Kenya Medical Research Institute (KEMRI), Uraia Trust, Maasai Mara Wildlife Conservancies Association (MMWCA), Federation of Women Lawyers (FIDA), Lewa Wildlife Conservancy (LWC), Laikipia Wildlife Forum, Kenya Human Rights Commission, Coptic Hospital of Kenya, Wajir South Development Association (WASDA), Kenya Conference of Catholic Bishops (KCCB), Centre for Health Solutions, Shining Hope for Communities Kenya (SHOFCO), Ushahidi, Safaricom foundation, KIKOP Community Based Organisation, Beyond Zero, Toyota Kenya Foundation, Center for International Health, Education and Biosecurity (CIHEB), Diocese of Marsabit, Catholic Diocese of Isiolo Trustees, Virunga Foundation and Pact Kenya, among others.



Government Ministries, Departments, Agencies and Constitutional Offices

The National Treasury/ Ministry of Finance, Ministry of Health, Ministry of Devolution, Ministry of Education, Ministry of Transport, Infrastructure, Housing and Urban Development, Salaries and Remuneration Commission (SRC), Ministry of Infrastructure Rwanda, Ministry of Finance and Economic Planning (MINECOFIN) Rwanda and The National Audit Office of Tanzania, Ministry of Agriculture and Livestock Development and Central Bank of Kenya, among others.

State Corporations and Semi-Autonomous Government Agencies (SAGAs)

Office of the Auditor General (OAG), Kenyatta University, Moi University, University of Nairobi, Water Sector Trust Fund (WSTF), Geothermal Development Company (GDC), Moi Teaching and Referral Hospital (MTRH), Kenya Roads Board (KRB), National Youth Service (NYS), Unclaimed Financial Assets Authority (UFAA), Rwanda Social Security Board, Uganda Revenue Authority, Water and sanitation corporation Rwanda, National Pension Scheme Authority (NAPSA) and Kenya Wildlife Service (KWS), among others.

County Governments

Such as Kakamega, Narok, Kisumu, Trans Nzoia, Kitui and Homa Bay, among others.

Contact us

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