

# Our firm's profile, services and experience

**Government and Public Sector**



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# 1. Our firm's profile

## Global

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 155 countries with over 284,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at [www.pwc.com](http://www.pwc.com).

## Africa

In Africa we're the largest provider of professional services with close to 400 partners and over 9000 people in 34 countries. This means that we're able to provide our clients with seamless and consistent service, wherever they're located on the continent.

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

Realising the appeal of the continent as an investment destination, our dedicated **Africa Desk** provides assistance to organisations looking to expand their presence in Africa.

In East Africa region, our member firms in Kenya, Uganda, Rwanda and Tanzania, Zambia and Mauritius work to build trust in society and solve important problems.







## Our History

1947 saw the formation of The East African firm of Cooper Brothers and Company being an amalgamation of two existing firms, the oldest of which first opened offices in Dar es Salaam in 1925. Mergers resulted in changes of name to Coopers & Lybrand (in 1957) and then PricewaterhouseCoopers (PwC) (in 1998). Accordingly, PwC Tanzania ([www.pwc.co.tz](http://www.pwc.co.tz)) and its legacy firms has operated in the country for more than 70 years.

## Our People

As at November 2020 PwC Tanzania had 8 partners and around 230 staff working from offices in Dar es Salaam and Arusha, including 18 new graduates taken on during 2020.

Apart from the training received whilst working with the firm in Tanzania, we also develop our people by deployment on secondment overseas - for example, as at November 2020 we had 18 Tanzanians working on long term secondments in other PwC offices (Africa, Europe and Middle East).

## Our Values

We combine in-depth understanding of local business, social, cultural and economic issues with deep functional and industry knowledge.

Our local expertise, combined with the geographic breadth and functional knowledge of our global network, ensure that our clients benefit from ideas that challenge conventional thinking and gain new perspectives. We offer high-quality, well-executed services, candid advice, practical and timely input for your decision making and access to the firm's best resources.

## Our Services

We offer a full range of services including assurance and audit, advisory services, tax compliance and tax advisory.

## 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.

## 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.

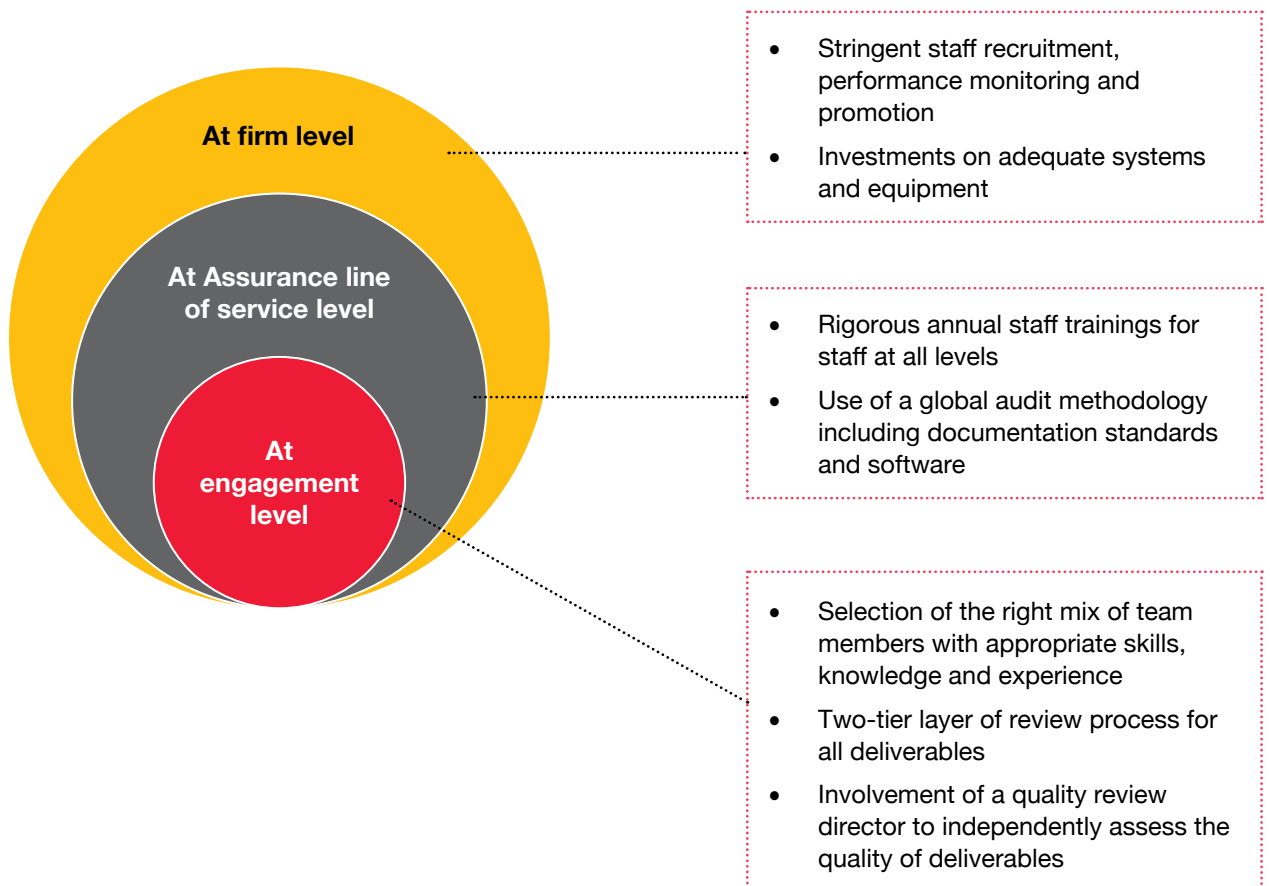
Our aim is to produce high quality assurance results the first time in all our assignments. It is against this background that we propose to draw on our "Quality Management Systems" (QMS).

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 NBAA and the Accountants and Auditors (Registration) Act 1972, updated 2002 and its subsequent Amendments, 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:



## Our values and principles

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



## 2. Our services

### Advisory

PwC helps organisations to work smarter and grow faster. We collaborate with clients to transform their organisations and deliver tangible results in real time. Our advisory services include the following:

- a) **Business recovery services** – Include operational restructuring, financial restructuring, corporate insolvency, crisis and stakeholder management, independent business reviews, insolvency solutions and interim management
- b) **Monitoring & Evaluation** – Regular and periodic monitoring of project implementation; data quality reviews, mid-term reviews, Strengthening M&E capacity (Program capacity assessments and training of IPs), end of project evaluation and impact assessments.
- c) **Portfolio and programme management services** – Finance process improvement, strategic planning, value driver analysis and performance management and reporting, finance organisation reviews and process improvement, performance management and reporting, financial management solutions, supply chain management, operations management and enterprise-wide cost management
- d) **Forensics services** – Includes independent evaluations of loss and damage arising from a breach of contract, investigation and analysis of claims by using local knowledge of business/ accounting practice, addressing fraud or asset misappropriation, response to bribery and/or corruption claims or the suspicion of accounting manipulation or inappropriate/inadequate

disclosure, compliance with anti-money laundering and other financial crime regulations and effectiveness of anti-fraud programmes, controls over financial reporting

- e) **Transactions** – 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 modelling and sale and purchase advisory services.
- f) **Management consulting**
  - i) **People and change** – Institutional development and capacity building, organisational reviews including restructuring, human resources due diligence, change management and change readiness
  - ii) **Strategy and operations** – Development of efficient and sustainable business models that are responsive and competitive, reduction of costs and service improvement through use of shared service centres and outsourcing and improvement of procurement processes, organisational redesign and working capital reduction
  - iii) **Technology** – Optimisation of the value from technology spend, alignment of information technology projects and IT organisational structure to business strategy, alignment of maintenance, security and support activities to operational needs and access to independent experts who can provide an objective view of your IT issues.



## Assurance Services

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:

### 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.

### Internal control assessments

Assessment of entity's internal controls to confirm compliance with own policies and procedures and best practice.

### 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.

### Donor and regulatory compliance reviews

This involves review of compliance with donor agreement terms and conditions and other regulatory requirements

### Procurement reviews

Review of organisation's procurement processes to check they comply with organisation's applicable policies and procedures.

### Expenditure verification

Examination of supporting documentation to confirm whether expenditure reported is in compliance with set eligibility criteria

### Spot checks

Verification of specific components/outputs of a project to confirm whether project achievements are in line with the agreed/expected outputs.

### IPSAS/IFRS implementation

This include IPSAS/IFRS gap analysis, IFRS/IPSAS compliance checks, training and capacity building as well as technical support in transition to reporting using IFRS/IPSAS.

### Technical/Financial audits

Working with technical specialists to provide assurance on both financial and technical operations of organisation or project, e.g. Engineers, etc

### Technical assistance on financial reporting and consolidation of financial statements

Mainly to entities with multiple self-reporting branches/locations/subsidiaries.

### Compilation engagements

Work with clients to reconstruct/compile financial information/statements in preparation for audit or for management use.

### 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.





### **Capital markets and accounting advisory services (CMAAS)**

We take the time to explore our clients' businesses and focus on uncovering ways to optimise value at every stage. Our CMAAS services range across the critical areas of accounting, financial reporting and capital market transactions.

### **Actuarial services**

Unique contribution lies in our technical expertise and our ability to benchmark industry practice through our extensive industry client base. We believe that these attributes can provide businesses with the critical information and insights they need to develop successful competitive strategies and enhance shareholder wealth.

### **Asset verification**

Physical verification of assets to assist in checking existence of the assets as well as completeness of asset records.

### **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.

### **Risk assurance services**

These provide an invaluable safeguard in today's complex operating environment. We work with you in your boardrooms and back offices, helping you protect and strengthen every aspect of your business by leveraging our investments and experience, we help you in determining effective risk management solutions to help meet strategic objectives.

Some of solutions offered are;

- Cyber security and digital trust
- Governance, Risk and Compliance
- Internal Audit Process Improvement
- IT Risk and Project Assurance
- Third Party Assurance and Reporting
- Sector Process Assurance
- Sustainability and Climate Change
- Promotions Assurance

## **Tax Services**

### **Market Entry**

This includes regulatory registrations; processing of work and residence permit(s); market entry advice.

### **Transactions**

Assistance with assessment and management of acquisition / merger risk; acquisition structuring; pre-acquisition or pre-sale due diligence; managing tax compliance requirements throughout the deal.

### **International Tax**

Guidance to businesses operating internationally (whether inbound to, or outbound from, Tanzania) to minimise potential tax inefficiencies that can arise when operating cross border or in multiple jurisdictions.

### **Transfer Pricing (TP)**

Our assistance can cover preparation of TP documentation to meet local requirements;

evaluation of TP policies and actual practice (to review if correctly implemented); reviews prior to tax audits and support during tax audits.

### **Tax Reporting and Strategy**

Focus areas include strategy & operations; technology; tax accounting services; reporting & compliance. Reporting and compliance include support with tax filing and payment requirements (corporate income tax and other taxes).

### **Tax Dispute Resolution**

Support in managing tax disputes including pre-audit prevention phase; audit / examination phase; post-audit settlement / resolution phase.

### **Tax Technical Support**

Advice on all aspects of tax law including direct and indirect taxes, as well as tax "health checks" and tax training.

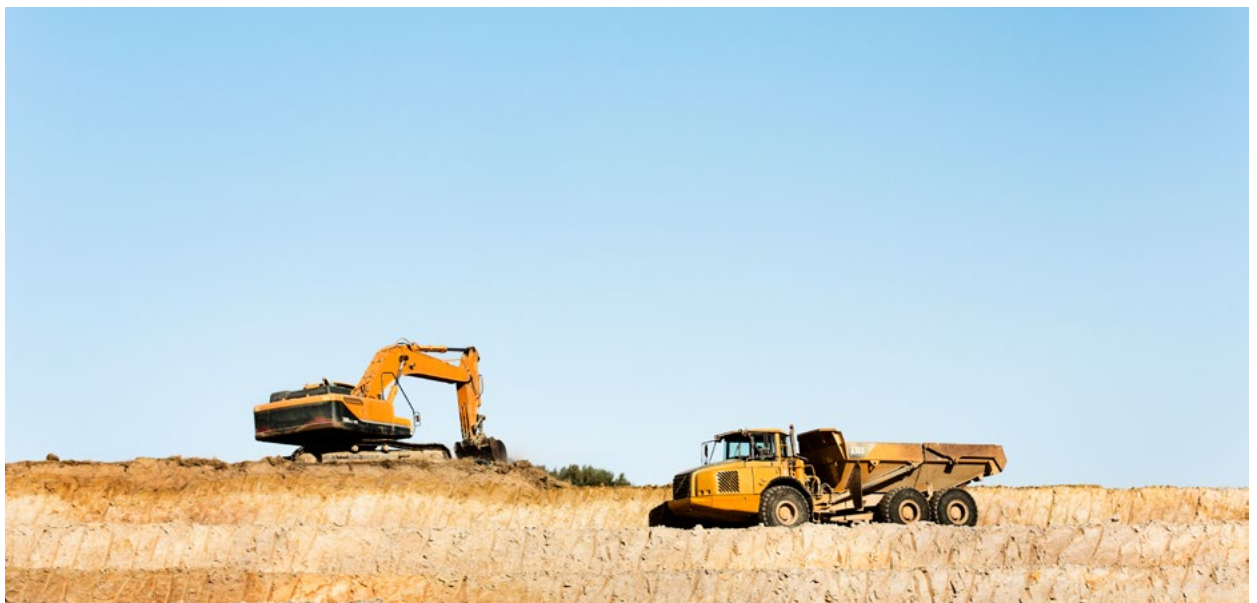
### 3. Our client base

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.

A sample of our client base served to date includes:

- **International donor organisations such as** Danida, United States Agency for International Development (USAID), Centers for Disease Control and Prevention (CDC), The World Bank, Global Fund, Swedish International Development Agency (SIDA), Canada Department of Foreign Affairs, Trade and Development, KfW Development Bank, The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH, United Nations entities such as UNDP, UNHCR, among others
- **Local non-government organisations such as** Center for Strategic Litigation, Comprehensive Community Based Rehabilitation in Tanzania (CCBRT), Southern Agricultural Growth Corridor of Tanzania (SAGCOT), MS Training Centre for Development Cooperation (MS TCDC), Ifakara Health Institute, Tanganyika Christian Refugees Services, Tanzania Growth Trust, Western Indian Ocean Marine Science Association (WIOMSA), among others
- **International non-government organisations such as** World Vision, Marie Stopes, Management Sciences for Health (MSH), Technoserve, SNV Netherlands, Save the Children International, Elizabeth Glaser Pediatric AIDS Foundation (EGPAF), Intrahealth, Islands of Peace Limited, Jhpiego Corporation, Plan International - Tanzania, World Vision Tanzania, MSPH Tanzania LLC - ICAP, Family Health International (FHI), among others
- **Regional Intergovernmental and organisations such as** Trademark East Africa, Pan African Postal Union (PAPU), EASUN, among others
- **Government Ministries, Departments, Agencies and Constitutional Offices, State Corporations and Semi-Autonomous Government Agencies (SAGAs) such as** Office of the Auditor General, Sokoine University of Agriculture (SUA), Natural Resource Governance Institute Tanzania, Ministry of infrastructure, communications and transportation, among others



## 4. Industry focus

### Overview

#### Industry specific solutions

PwC's Government & Public Sector (G&PS) group is the embodiment of our commitment to working on the most challenging issues with Governments, Development Partners (DPs) and Non-Governmental Organizations (NGOs), as they strive to deliver better services to the people. We also integrate our expertise in strategic change, process improvement and technology to provide relevant solutions.

We work with the organisations at the forefront of ending extreme poverty, and tackling disease, insecurity, inequality, governance and the effects of climate change including multilateral and bi-lateral funding agencies, governments, international NGOs, foundations and the private sector.

By working in partnership with our clients in the public sector, we obtain a thorough understanding of local issues and then draw on best practice solutions from our global network of skills and capabilities to deal with those issues.

We recognise that each organisation within the public sector faces different challenges according to its peculiar circumstances. Our range of services are therefore adapted to address your specific needs.

#### Industry Insight

Our commitment to the G&PS industry goes beyond our services. We stay in touch with our clients through 'thought leadership' activities. From roundtable discussions to global surveys, we share knowledge with our clients on industry issues. We prepare industry dedicated reports and gather opinions on the issues that are of key strategic importance to our clients and the challenges that lie ahead.

#### Our resources

PwC's professionals receive specialised training, including regular updates on industry issues, that enables them to bring a high level of industry-specific knowledge to their work.

Our client service teams are made up of dedicated specialists with relevant experience in the government & public sector. Our engagement with G&PS stakeholders whether in the context of client work, or other thought leadership activities, ensure

that we keep abreast of developing regulatory changes and industry developments.

Where necessary, we are able to leverage our strong network of firms around the world to draw on resources from other territories where required.

### Our Take

#### Overview

Government and Public Sector ("G&PS") companies do have unique challenges in relation to accounting including:

- The new NBAA requirement for NGOs and Associations in Tanzania to adopt IPSAS accounting framework effectively for the annual periods beginning on or after 1 July 2021.
- The impact of the new financial instruments standard (i.e. IPSAS 41) becoming effective for periods beginning on or after 1 January 2023.
- Various accounting changes affecting Government business entities (GBEs) applying IFRS. These include:
  - *Accounting for leases under IFRS 16*
  - *Accounting for revenue contracts with customers under IFRS 15*
  - *Accounting requirements for financial instruments under IFRS 9.*
- Impact of covid-19 to public sector entities (applying IFRS and IPSAS). Areas for consideration include impairment of financial and non-financial assets, going concern assessment, liquidity disclosures and recognition and measurement of assets and liabilities.

#### Regulatory

- Tax and regulatory considerations are key for the G&PS sector including:
- Income Tax - definition of business for tax purposes; qualification for charitable status - additional claim;
- Interaction of fiscal terms in agreements with Government (memoranda of understanding, country agreements) with tax legislation;
- Skills and Development Levy exemption - charitable organisations not defined; link with Income Tax interpretation;
- VAT considerations - ability to claim refund for VAT incurred

## 5. Thought leadership



## 6. Our people

### Overview of our staff competencies and experience



High quality and personalized service is part of our culture. This comes through our people. Our commitment to render superior service is emphasized by the composition of our team of specialists. We select our teams for specific engagements based on their relevant experience, skills and drive to provide our clients with the highest quality of service.

Our teams have a combination of talents and skills covering financial management both in private and public sectors, project management, institutional support, accounting, auditing, value-for-money reviews, rolling internal audits, investigative audits, legal and other regulatory compliance audits and technical expertise in industrial and development projects.

The teams have been servicing clients in the public sector and will leverage on the experience and understanding gained to ensure that we meet and exceed your expectations. We will invest on time and effort in building relationships, both with the key

stakeholders of the organisation and within our team to make the work effective, efficient and enjoyable.

The list below provides a summary of the key competencies of our specialists and their relevance to the qualities required to deliver this assignment successfully.

1. Experience in financial audit of financial statements of both international, regional and local non-governmental organisations;
2. Experience in audits of donor funded programmes implemented by parastatals, Government ministries and other Government agencies;
3. Involvement in complex assignments in terms of geographical spread, involving multiple partners, cross cutting issues hence requiring a holistic approach;
4. Financial management support/capacity building;
5. Review of tax compliance for non-profit organisations;
6. Knowledge and experience in International Standards on Auditing (ISAs);
7. Experience in carrying out speedy and timely audit and other related assignments, hence meeting tight deadlines;
8. Experience in review of financial statements for compliance with statutory regulations and requirements;
9. Involvement in audits on compliance with quality standards, procedures and regulations; and
10. Professionals with good understanding of accounting, technical, and project/contract management.

## G&PS Leader for Tanzania



### Nelson Msuya

Partner/Director

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### Biography

Nelson has been a partner with PwC Tanzania since July 2007, with over 27 years of assurance and advisory services experience advising a wide range of sectors, industries and organisations in Tanzania.

His professional experience in PwC network includes 2 years and 3 months working with PwC firm in South Africa, based in the Johannesburg office.

Currently, Nelson heads the PwC Tanzania firm's Government and Public Sector Group since 1 July 2014 and is also the Assurance Risk Management Partner responsible for ensuring the Assurance practice in PwC Tanzania complies with acceptable international risk and quality standards.

### Responsibilities

- Leader - Government and Public Sector Group
- Leader - Assurance Risk Management
- Leader - Corporate Social Responsibility

### Specialisation

- Independent audits
- Project financial management, and Project monitoring

- Performance audits
- Internal audit
- Pre-disbursement assessments
- Capacity building
- Review of financial systems and controls and Special investigations, including value for money reviews and fraud

### Value delivered to clients

Part of the PwC network team working with PwC South Africa for two years in the Johannesburg office.

### Qualifications and memberships

- Master of Business Administration (MBA) - Procurement and Supplies Management (Conventry University, UK)
- Bachelor of Commerce and Management (Finance) UDSM
- Fellow Certified Public Accountant in Public Practice [FCPA (T) - PP]
- Registered with the National Board of Accountants and Auditors (NBAA)
- Certified Tax Consultant (with the TRA)
- Alumni, Gordon Institute of Business Science, University of Pretoria - Development Programme
- Certified Practitioner - US Government Auditing Standards (GAGAS)

## Our Assurance People



**Delvina Libent**  
Associate Director  
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M: +255 754 479 331

### Responsibility

- Audit and Assurance Services

### Specialisation

- Audit and assurance services
- Government & Public Services

### Qualifications and memberships

- Fellow Member of the Association of Chartered Certified Accountants (FCCA - UK)
- Registered with the National Board of Accountants and Auditors (NBAA)
- Master of Business Administration (MBA) – Procurement and Supplies Management (PSM)
- Bachelor of Commerce (Accounting)



**Christom Shayo**  
Senior Manager  
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### Responsibility

- Audit and Assurance Services

### Specialisation

- Statutory audits
- IFRS reporting
- Sarbanes-Oxley compliance
- Regulatory compliance and reporting

### Qualifications and memberships

- Certified Public Accountant [CPA (T)]
- Registered with the National Board of Accountants and Auditors (NBAA)
- Bachelor of Commerce (Accounting)



**Martha Setembo**  
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### Responsibility

- Audit and Assurance Services

### Specialisation

- Statutory audits
- IFRS reporting
- Sarbanes-Oxley compliance
- Regulatory compliance and reporting

### Qualifications and memberships

- Certified Public Accountant [CPA (T)]
- Registered with the National Board of Accountants and Auditors (NBAA)
- Bachelor of Commerce (Corporate Finance)

## Our Advisory People



**Alex Nyaga**  
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### Responsibility

- Leader - Advisory East Market Area (EMA)
- Advisory Consulting

### Specialisation

- Project management
- Grant and Finance management
- Procurement management

### Qualifications and memberships

- Certified Public Accountant of Kenya (CPA K)
- Member of Institute of Certified Public Accountants of Kenya (ICPAK)



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### Responsibility

- Advisory Consulting (Finance & Accounting)

### Specialisation

- International Development
- Public Financial Management
- Monitoring and Evaluation
- Market Research and Surveys
- Public Sector Reforms

### Qualifications and memberships

- Member of National Board of Accounting and Auditor (NBAA) Tanzania
- Member of Chartered Association of Certified Accountants (ACC) UK
- Certified Public Accountant (CPA) Tanzania
- Master of Business Administration (MBA)



## Our Tax People



**Mirumbe Mseti**

Partner

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**Responsibility**

- Leader - Tax Reporting Services

**Specialisation**

- Tax advisory
- Tax compliance

**Qualifications and memberships**

- Qualified Certified Public Accountant
- Registered with the National Board of Accountants and Auditors (NBAA)
- Registered Tax Consultant (with the TRA)
- Bachelor's - Computer Science



**Miriam Sudi**

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**Responsibility**

- Indirect taxes
- Financial Services

**Specialisation**

- Tax compliance and advisory
- Tax dispute resolutions
- Tax health check reviews

**Qualifications and memberships**

- Certified Public Accountant [CPA (T)]
- Registered with the National Board of Accountants and Auditors (NBAA)
- Registered Tax Consultant (with the TRA)



**Livin Momburi**

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**Responsibility**

- Direct taxes

**Specialisation**

- Tax compliance and advisory

**Qualifications and memberships**

- BA. Accounting and Finance
- Certified Public Accountant [CPA (T)]
- Registered with the National Board of Accountants and Auditors (NBAA)

## Contact us

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