



**NDERITU NGUNJU & ASSOCIATES CPA**  
*Certified Public Accountants -Kenya*

**FIRM PROFILE**

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## **INTRODUCTION**

Established in 2020, NNA offers audit, accounting and business advisory services within Kenya and the Region. The firm operates four divisions: Audit and Assurance, Accountancy, Tax Services and Business Advisory Services. All divisions serve a wide range of Private, NGO, Governmental and Intergovernmental clients. The firm is registered under the Laws of Kenya and appears in the Institute of Certified Public Accountants of Kenya (ICPAK) list of recognized audit firms ([www.icpak.com/list of audit firms](http://www.icpak.com/list%20of%20audit%20firms)). We strive to acquire the most up-to-date knowledge in the accounting profession and the latest standards and technologies and utilize this knowledge to maximize the value added in service to our clients. We work towards continuous improvement and are constantly upgrading our methodologies. As auditors, we maintain professional independence and objectivity. Our aim is to assist clients to apply best management and business practices in order to enhance value for shareholders and other stakeholders.

### **Quality Assurance**

The firm has a published quality control policy that is compliant with the International Standard on Quality Control (ISQC) “Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance and Related Services Engagements”. The objective of the policy is to establish, maintain and enforce a reasonable quality control system.

### **Vision**

Enhance the accountancy profession locally, regionally and internationally through provision of high quality and value-added services to clients.

### **Mission**

To employ high standards of professionalism, acquired through training and experience, intended to offer the most competitive services to our clients, through motivated staff committed to service delivery and guided by ethical principles and high integrity.

## Core Values

- Integrity
- Honesty and Dedication
- Ethical Practice
- Responsiveness
- Selfless Service

## SERVICES

### 1. Audit and Assurance Services



We provide the following services;

- Statutory and External Audit
- Internal Audit
- Forensic Audit
- Information Systems Audit
- Tax clinics

### **Statutory and external audit**

Statutory audits are guided by specific statutory reporting requirements, resulting in an independent opinion on the financial statements. In all audits, we evaluate the design and

implementation of internal controls in order to properly identify and assess risk, while gaining a sufficient understanding of the client organization and its environment. To achieve this, we develop a risk matrix which highlight the risk areas that require the client's attention and recommend mitigation measures.

### **Internal audit**

Internal audit assists management in understanding the Organization's key risk areas for the success of the Organization's goals and objectives. It also provides assurance to management on the soundness of the controls in place and ways of mitigating against these risks. Our role is to identify and highlight the areas that requires management attention to mitigate those risks at the most economic cost.

### **Forensic audit**

At NNA, we recognize that every fraud is unique and hence require its own set of facts and details. At the planning stage, we seek to understand the nature and characteristic of the fraud to help us design appropriate audit and investigative approach and program that suits the specific nature of the fraud as well as the objective and scope of the investigation as outlined in the terms of reference (TOR). Our forensic audit team combines professionals in accounting, legal, information systems and other professionals relevant to the nature of the audit.

### **Information Systems audit**

We undertake systems audit which entails a systematic and independent examination to determine whether activities and related results comply with planned arrangements and whether those arrangements are implemented effectively and are suitable to achieve Organization's objectives.

## 2. Tax Services



Through personalized services, our staff can help you with your tax compliance in an increasingly complex tax system. We have professional advisors who understand tax governance and can assist in developing and implementing tax strategies as well as systems to minimize tax risks. We also help in tax planning and in considering the tax implication of various business decisions.

We provide assistance in:

- Preparation, review and filing of tax returns
- Tax health reviews
- Training on tax issues
- Tax representation with respect to tax assessments, objections and appeals

There is a wide range of direct and indirect taxes we can assist with, including but not limited to the following:

### **Direct taxes**

- Personal tax
- Corporation tax
- Advance tax
- Rental tax

- Withholding tax (on dividends, interest, commissions, royalties, consultancy income, agency fees, contractual income, management and professional fees and retirement annuities)

### **Indirect Taxes**

- Value Added Tax (VAT)
- Excise duty
- Customs duty
- Export duty

### **3. Accountancy**



Well organized financial records ensure that your business operations will run more efficiently on a daily basis. The range of potential accounting services is wide depending on the need, nature, type of business, industry, sector, size of business, and other factors.

Our firm has expertise in providing the following accountancy services for companies, partnerships, sole proprietorships and individuals:

- Bookkeeping services
- Preparation of periodic accounts (monthly, quarterly, semi-annual, annual)
- Payroll services for timely preparation of payroll and filing of statutory returns
- Business plans and cash flow projections

- Stocks / Inventory management and reconciliation
- Fixed assets identification, reconciliation and tagging
- Reconciliation of debtors, creditors, bank accounts and other ledger accounts
- Setting up office management and computerized accounting systems 7

#### **4. Management Consulting and Training**



Management consulting seeks to provide objective advice and solutions that improve performance and enhance value. We focus on the clients' most critical issues and opportunities and assist in the following areas:

##### ***Strategic and Operational Management***

- Strategic Planning and implementation
- Feasibility study and Business Plans Development
- Business Inspections
- Product Development
- Research and Surveys
- Operations/ Systems review

### ***Financial Management***

- Management accounts
- Budgeting system
- Cash flow management

### ***Office Management Systems***

- Policies and Procedures Manual
- Staff Performance Review Systems

## **5. Training and capacity Building**



NNA Corporate Training Unit offers professional, short management, supervisory and technical courses to enhance skills of personnel in both the public and private sector. This is on the realization that the human resource, being the most valuable asset in an organization, requires continuous professional development in order to deliver as expected in a work environment. The core function of the NNA Corporate Training Unit is to identify training needs of employees of the client organization, develop areas of training, content and program, mount and facilitate 8 training, assess and post-evaluate the impact of the training on the Corporate and Individual participants. NNA has the personnel with expertise and infrastructure to offer Corporate

Training. Our facilitators are seasoned industry experts with years of corporate and training experience, working as professional managers and trainers in their areas of specialization. We have accreditations from the relevant bodies such as NITA, and a proven track record in professional and technical training.

**Some of our short courses include: -**

1. Supervisory Skills Development
2. Customer Experience Skills
3. Business Start Up and Entrepreneurial Skills
4. Strategic Management & Leadership
5. Project Monitoring & Evaluation
6. Team Building
7. Business Communication, Public Speaking and Presentation Skills
8. Management Development Skills
9. Human Resource for Non-Human Resource Managers
10. Finance for Non-Finance Managers
11. Project Proposal, Report and Minutes Writing Skills
12. Change Management
13. Sales and Marketing Skills
14. Procurement for Non Procurement Managers
15. Performance Management
16. Corporate Governance and Ethics
17. Events Management Skills
18. Digital Marketing
19. Systems Audit
20. Computer skills

### **Kindly Note:**

- The above are ready made courses, but we also customize others according to Organization's needs and request.
- Seminars and webinars on crucial topics also on offer, as indicated by a calendar available on our website.

The above training can either be conducted in house or outside the working place depending on the choice of the client. The above training can either be conducted in house or outside the working place depending on the choice of the client. In addition, we focus training on specialized cadre of staff such as Chief Executive Officers, Accountants, Auditors, Compliance Officers, ICT Officers, Customer Care Officers, Marketing Officers and Tellers. We train all levels of staff including; Co-operative Society Directors, Supervisory Committee Members, Delegates Members; on a variety of topics some of which are tailor made for particular clients based on their need.

### **Public Sector**

- Implementation of Public Sector Financial standards (IPSAS)
- County budget preparation within the Public Sector Financial Management Act
- Financial management capacity assessment and strengthening
- Public/private partnerships

### **6. Business Advisory Services**



Our business advisory team is knowledgeable about current business and financial trends and stays abreast of new developments.

We work with entrepreneurs, small and medium enterprises (SMEs) and large corporations to identify issues unique to their business that constrain business growth and assist in developing remedial strategies.

We understand that businesses go through stages of growth from start-up to maturity and diversification and different strategies apply in each stage.

**Our broad range of business advisory services to the public and private sectors consist of:**

- Management Consulting
- Transaction Advisory Services
- Risk Management
- Corporate recovery and restructuring
- Cooperative societies registration and management
- Project evaluation
- Business process reviews
- Specialized and tailor-made financial advice
- Development of policy and procedures and Manuals
- Sourcing for services ICT
- Suppliers Liaison-Management Information System

## 7. Risk Management



Clients have become increasingly aware of the importance of improved risk management.

Our team provides the following risk management services to mitigate business risk, support business strategies and continuously improve operational performance:

- Organizational health assessment
- Identifying, assessing and prioritizing risks
- Risk mitigation procedures
- Internal financial and management controls
- Risk management framework
- Risk training and culture

## 8. Credit Management



We offer our clients resources and expertise in all aspects of cash flow, working with our clients to find them the best possible solution that fits with their business model, making a real difference to the bottom line in the most sustainable way.

Our team provides credit management consultancy services in the following areas to improve the client's cash flow, debtor days and reduce their risk to bad debt.

- Outsourced Collection Services.
- Debt Recovery Services.
- Credit Risk Management Consultancy.
- Credit Management Training.

## 9. Market Research



To allow clients to take advantage of market opportunities in Kenya and the region, our team is positioned to conduct market research and feasibility studies.

### **OUR CLIENTS**

Our clients work in all sectors and may have different business goals. Despite this, they share a common desire to develop a competitive edge to maintain their business growth in increasingly competitive environments.

Our services are intended to contribute positively to the achievement of this common goal and to make a measurable difference in their enterprises.

Some of the sectors in which we have provided services include:

- Private corporations and enterprises
- Manufacturing and service sectors
- Co-operative societies
- Banks and microfinance institutions
- Insurance companies, brokers and agents
- Hospitality industry / hotel institutions
- Real estate institutions
- Hospitals and health services
- Educational institutions
- Professional services
- Retail and wholesale business concerns
- Government (National and County)
- Regional and intergovernmental organizations
- Non-governmental organizations (NGO's)
- Development agencies

#### **SELECTED CLIENTS (PAST “& CURRENT)**

##### **a) Public Sector**

- Pals Self Help Group
- Mustard Seed Siranga Self Help Group

##### **b) Private Sector**

- Spikes reproductive health clinic
- Shunem academy limited
- Mahi supermarket limited
- Wasuswa tours & travel limited
- PolePole wines & spirits limited

- Dilpa limited
- Matuura Investments limited
- Nganai investments limited
- Chambai Springs Hotel ltd
- Donnies Hotel & Restaurant ltd
- Spear supermarkets ltd
- Digital Electricals
- Koske & Tengekyon Co Advocates
- Pariti Electricals & Hardware
- Smile Baby limited
- Genesis Solutions limited
- Prime Baby limited
- Lawrence Mwangi & co Advocates
- Famcare Rehab Medical supplies ltd
- Cool Rivers Hotel limited
- Joska Hotel limited
- Shunem Technical Training Institute
- Serein College
- Kawama Enterprises ltd
- Nakuru Elite Schools ltd
- New Genesis Electricals & Hardware ltd
- Dilip Kerai
- Ezel Estates ltd
- Nakuru Rabbits ltd
- Ogola Koech & co Advocates
- Njema Hardware
- Elicola Trading ltd
- Collasted ltd
- Vairagi Krupa .
- Wasuswa Enterprises

**c) Non-governmental organizations**

- St Martin Catholic Social Apostolate

**d) Sacco sector**

- Registered to audit saccos in Kenya

**BRIEF RESUME OF PARTNERS**

**Joseph N. Ngunju CPA (K) .**

***Managing Partner CPA***

Joseph N. Ngunju has a wealth of experience in audit, accounting and tax. In the past, he held senior management positions in Audit Firms. He has specialist experience in Private and public sectors. He managed the audit practice of Muturi Kihara & Associates branch office prior to the launch of his firm of Nderitu Ngunju & Associates CPA. He is a qualified Certified Public Accountant and a practicing member of the institute of Certified Public Accountants of Kenya (ICPAK). He is involved in community service and a regular speaker in a radio programme on Tax matters and emerging tax issues. He has served in schools Boards of Management and a Certified Public Secretary (CS)

**Mwangi Kimani CPA (K).**

***Senior Audit Manager***

CPA Mwangi Kimani is a renown professional in private sector audits. He heads the clients' audit engagements, in addition to audit, accounting and tax services to other sectors. He is a trainer in the field of Taxation, accounting & management. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) in good standing.

**Liardon N. Nderitu . CPA (K)**

*Audit Associate*

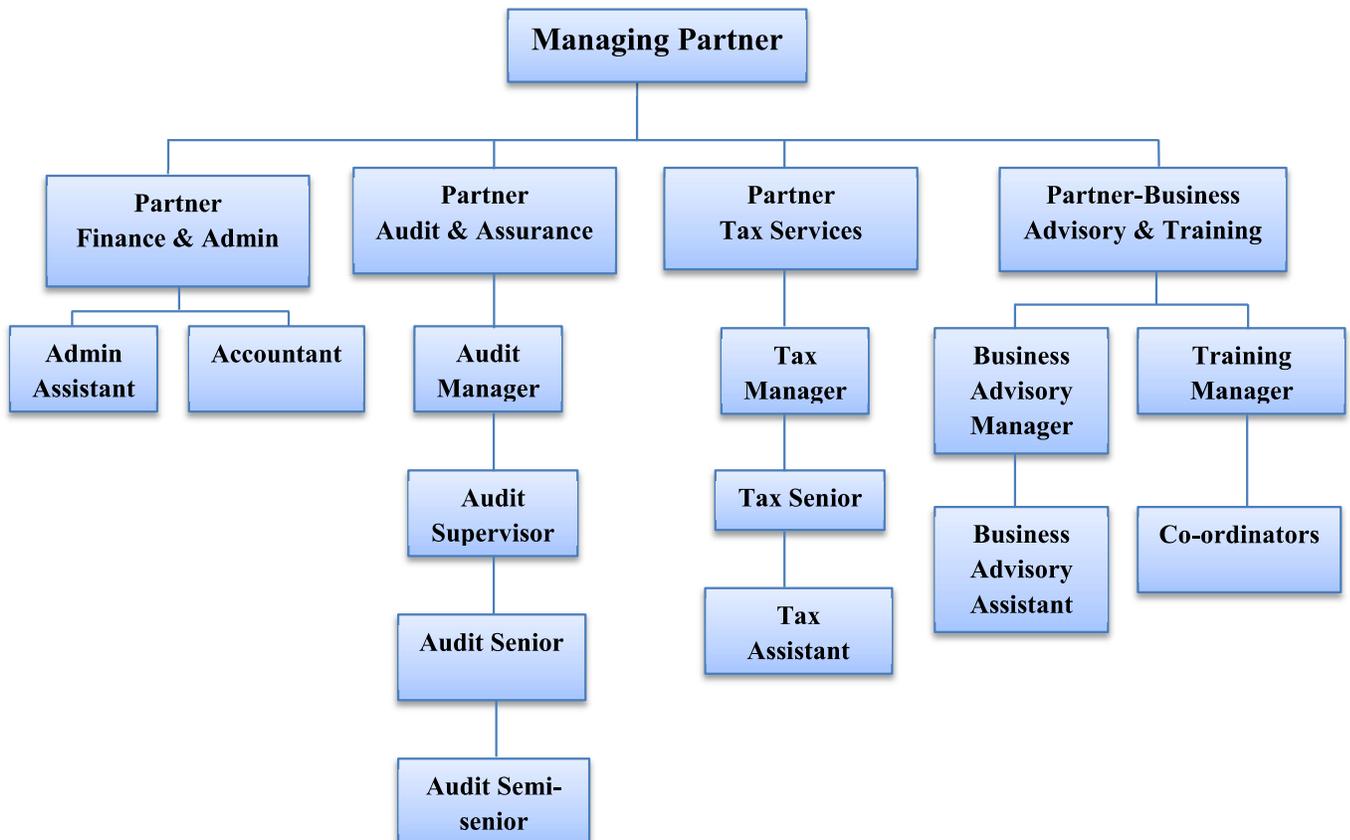
He is a CPA (K) and has specialist experience and knowledge in audit, accounting and tax services to the small and medium enterprises (SME) sector, which holds the promise of Kenya’s development. He has substantial experience in providing services to the other sectors. He is an Audit Associate at NNA.

**Login Macharia Thanga.**

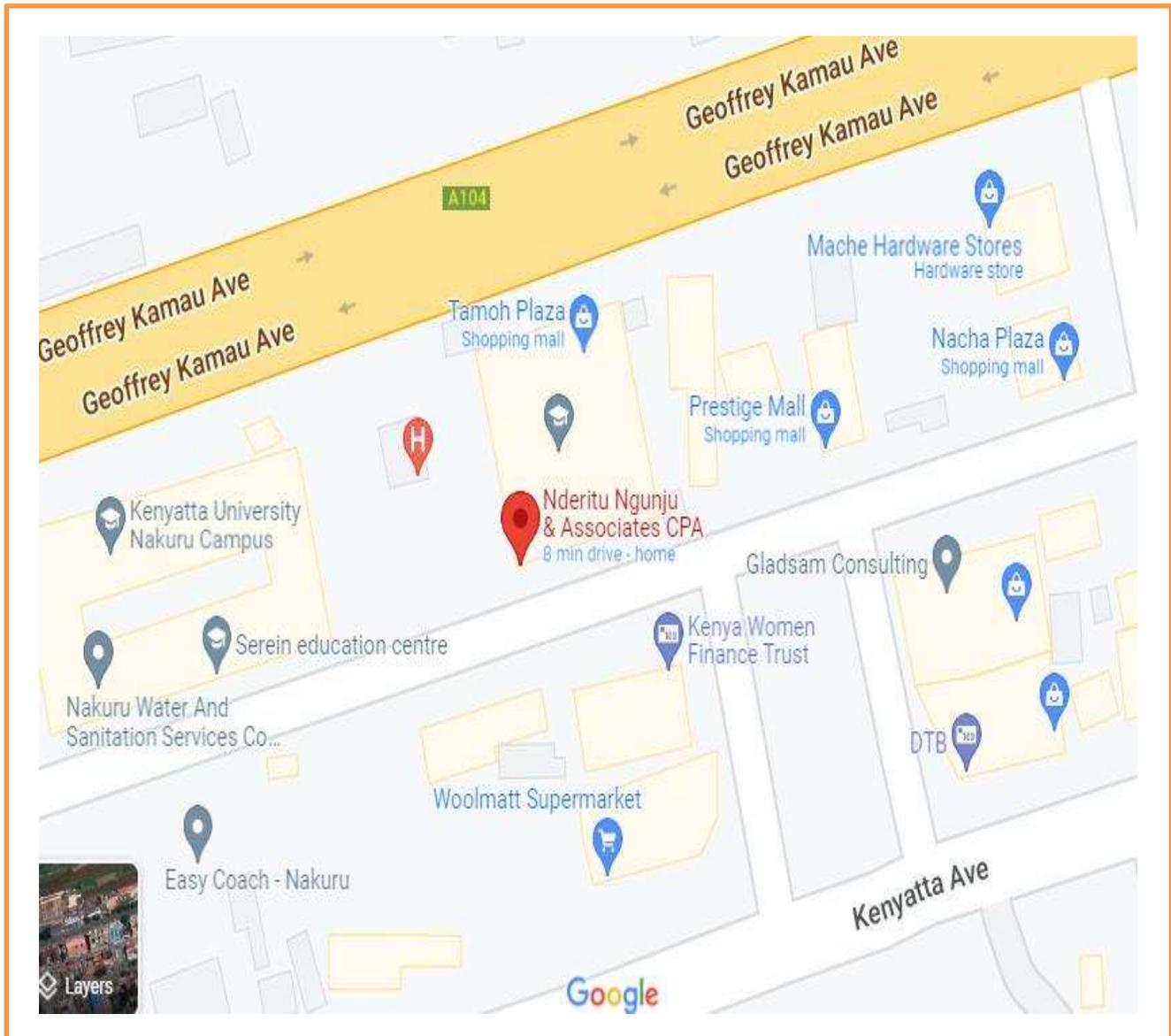
*Audit Associate*

He is an audit Associate at NNA, expertise in audit, accounting and tax services to the clients and handles office Administration.

**ORGANOGRAM**



## Location Map



### **Mache Plaza,**

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