



FIRM PROFILE

AUDIT



TAX



CORPORATE SECRETARIAL



BUSINESS PROCESS SUPPORT



An instict for value

Licensed and Regulated by the Institute of Certified Public Accountants of Uganda, number AF0180.

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Foreward

RKA is driven by mission to be preferred by any business or government designing agile solutions meeting dynamic and progressive business environment.

Our team is agile, professional and always glued to help our clients unlock their business potential while solving immediate and long term strategic challenges.

At RKA, we use collaborative approach, inspire and offer customer tailored solutions taking responsibility for our action while inculcating a culture of excellence with process improvements.

Our steady growth in clientele and value is a testimony to our excellent service and problem solving culture.



Silajji Baguma Kanyesigye
Managing and Tax Partner

Who we are

RKA is one of the fastest growing audit, tax, and business process support firm in the East African region.

In Uganda, the firm is certified by the Institute of Certified Public Accountants of Uganda as an accounting firm with registration number AF0180

Visit us today at www.rka.ug to find out how we can help you



Our Promise

Privately owned enterprises, listed companies and public sector organisations come to us for our quality and deep technical expertise. They also value our knowledge of their regulatory landscape and industry standards. But what sets us apart is our client experience and robust turnaround procedures.

At RKA, we discover what's important to you and make it important to us. Our culture is built on a genuine interest in our clients - their challenges, growth ambitions and wider commercial context. You get the attention you deserve from approachable, senior professionals who ask the right questions, listen and provide real insight and a clear point of view.

Agile and responsive service

Our size and structure create advantages for you. We adopt a flatter structure, with shorter decision making chains, empowered teams and no complex chains of command. We have all the necessary processes and controls but they're streamlined and efficient. Our teams are more responsive.

Pragmatic solutions to help you improve and grow

Our teams bring ideas to the table, going beyond the technical issues to recommend

ways to make your business better. Whether your goals include expansion, improving operational efficiency or building investor confidence, we balance a desire to do what's best for you in the future with an experienced sense of what's going to help you now.

Collaborative teams with a different mindset

Our people are open, accessible and easy to work with. We work through the issues alongside you, always with an independent perspective and challenging where necessary. Our collaborative style also enables us to assemble teams across service lines, industries and geographies to tailor our capabilities for you.

Your benefits

- A relationship-led approach with more time and attention from partners and senior advisers
- A deeper understanding of your business for more meaningful advice and recommendations
- A faster response when you need quick answers and clarity
- Anticipating the answers you'll need before you ask
- Helping you think ahead and think more broadly
- Proactively identifying opportunities for improvement and growth
- Teams and solutions built around your needs not our structures
- A better working relationship with you and your team

Our Clientele

We serve government and non-governmental organizations, private businesses and Individuals across all sectors that include;

Agriculture

Coffee
Produce
Tea growing and processing
Fish
Forestry
Floral Culture

Financial services

Forex bureaux
Insurance
Cooperative societies

Food and beverages

Bottled water
Bottled soft drinks
Bottled alcoholic drinks
Milling
Food processing

Health care

Clinics
Dispensing chemists
Pharmaceuticals (Human & Animal)
Hospitals

Information Communication Technology

Software developers and vendors
Computers hardware and services
Telecommunication

Manufacturing

Steel
Paint

Plastics
Textiles
Machinery
Printing
Packaging

Not-for-profit

Schools
Universities
Trusts
Public sector entities
Non-governmental organisations

Real estate and constructions

Construction
Property developers
Property managers
Real estate

Trading

Electronics
Automobile
Engineering
Hardware
Chemicals
Fabrication
Chemical
Furniture
professional service providers

Extraction Industry

Oil and Gas
Mining

Others

Transport
Logistics
security

Audit and Assurance

RKA is committed to provide clients with a high-quality audit of their financial statements. In designing a tailored audit programme customised for the business, we will combine the collective skill and experience of our audit professionals to deliver an audit that is efficient and provides assurance to your key stakeholders.

Our approach is maintained to all relevant standards and we are supported by well-resourced teams. You can rely on our partner-led team to deliver with conviction - they bring technical excellence, commercial acumen and experience of managing similar assignments.

Financial statements audit

For stakeholders, providers and investors of your company, it is fundamental to have an independent professional opinion at a determined date with the aim of encouraging credibility of your financial statements.

An audit includes an adequate understanding of the internal controls purposely to plan for the audit and determine the nature and extent of procedures to be performed.

IFRS diagnosis & implementation

International Financial Reporting Standards (IFRSs) not only help the transparency and uniformity of the financial information of multinationals or public companies, its implementation also gives competitiveness to medium and small private companies with a desire for expansion.

Our audit and assurance services include:

- Financial statements audit
- Report on internal controls
- Review report/engagements
- Agreed upon procedures
- Special attestation services
- Project audits and donor support
- Value for money audits

Audit quality

Global audit quality

RKA views audit quality as an essential element of our business. The firm has tools, support and controls in place to ensure that its teams consistently deliver high-quality audits. These include;

- **Strategic direction:** an aligned international assurance strategy, leading with quality', focused on delivering efficient high-quality audits

- **Client acceptance and continuance:** established processes and procedures to help ensure the firm only accepts high-quality clients
- **Global audit methodology and technology:** an audit methodology to meet international standards as a minimum, and supporting state-of-the-art globally sourced software, backed by a commitment to become industry-leading through ongoing investments
- **Audit quality monitoring:** dedicated monitoring team to review the audit quality of the firm on a regular basis
- **IFRS Support and audit training:** internationally developed programmes, such as ISA proficiency series and face-to-face sessions on IFRS, audit methodology and independence, to ensure the firm teams have consistent learning.

Audit methodology and technology

Horizon, RKA's global audit Methodology:

- provides a clear linkage to auditing standards
- applies an account-based approach to address the risk of material misstatement
- allows the tailoring of audit risk of each clients profile

RKA's audit tool:

- offers flexibility and scalability to perform audits of all types and sizes
- puts international and local methodology guidance at auditors' fingertips
- allows for rapid responses to regulatory changes
- enables auditors to perform higher quality audits more efficiently
- gives auditors the ability to provide clients with better insights

Information Technology General and Automated Controls

Our team ensures the reliability and integrity of the data and processes which will lead to efficiency of our clients' systems and processes to operate within a well-controlled environment.

Our team will identify, evaluate and validate controls, report areas of improvement along with our recommendations.

Tax

With the global spotlight shining increasingly on tax and its application, businesses and organisations today increasingly need sophisticated tax solutions which contribute to their output. Additionally a clean tax record with the revenue authority serves to maintain a good perception in the eyes of an entity's stakeholders.

Tax being part and parcel of every business transaction, RKA tax specialists have the ability to help you achieve your business goals, keeping in mind the requisite tax legislation. The team provides world class advice to multinationals, private companies and individuals across multiple industry sectors.

Our approach:

- A solution driven methodology that goes beyond the technical issues and seeks to understand clients' needs. This allows for a more unique approach to tax issues that provide a win-win outcome for the client and the revenue authority alike;
- Communication with "no surprise" approach where we endeavour to ensure that the client is well informed of the status of an assignment at all times;
- Leveraging our local experience to assist clients in various industries in exploring alternative options or enhancing their current strategy from a tax perspective.
- Updating clients on new tax changes that happen annually.
- Use collaborative arrangements with

various professionals to deliver a more holistic solution that fits the sector being handled.

(a) General Tax Consultancy

Due to the nature and administration involved in tax compliance, more often than not, the need for a seasoned tax expert is required to act as an effective go-between the tax payer and the Tax Authority. The fact that both the expert and the Tax Authority speak the same language reduces the lag-time on any case being handled and allows the client to focus on their business thus saving costs.

Tax Compliance includes:

- Preparation and filing provisional and final tax returns
- Tax position reconciliation services
- Return examination services
- VAT compliance including use of EFRIS
- Payroll tax compliance
- Tax registration services
- Tax advisory services

Tax Consultancy includes:

- Transfer pricing
- Tax health check
- Tax opinion
- Tax planning and restructuring
- Dispute resolution
- Tax due diligence
- Tax litigation
- Exemptions, Refunds, Objections management and revenue audit management
- Tax Systems Support (EFRIS, ASYCUDA & e-Tax)
- Training

Specialised Tax Consultancy

a) Transfer pricing

With the introduction of the Transfer Pricing Regulations in 2011, the revenue authority has been making significant strides towards ensuring that transactions between related parties are maintained at "arm's length".

Taxpayers now more than ever need to give special attention to this matter and mitigate the risks associated with pricing adjustments between related parties to avoid penalties and additional tax liabilities.

b) International taxation

We are able to provide you with holistic tax solutions as per your needs. Investing in one country and ascertaining the tax risks associated with the investments against the tax obligations in your home country is a practice that is considered as essential in the decision making process of an investment.

Tax health check

A review of a business tax compliance over a regular period of time serves to assist the client in highlighting not only what their potential tax liabilities are, but also in plugging up unnecessary tax leakages in the form of interest and penalties. It is also seen as an opportunity to provide training to finance and accounting teams on tax matters that are not easily understood or part of the daily activity of the team.

d) Tax opinion

Tax legislation in some cases can be ambiguous or unclear, especially for people who do not practice tax on a daily basis. Businesses and investments often need support in analysing legislation, explaining how it affects their businesses and applying it in their operations, new projects and investments.

e) Tax planning and restructuring

Tax planning is far from being just a matter of accounting considerations. In fact, tax planning can be complex, especially when different jurisdictions are involved. An effective tax planning strategy will reduce your tax liabilities without which, unexpected tax problems can arise and tax liabilities occur.

We provide tax planning services with an aim to deliver cost-efficient and creative solutions for our clients, which will optimize your tax exposures and key our clients 100% compliant.

Business Process Support

We help to solve problems, manage risk and seize new opportunities by offering a range of services across operational, transactional and forensic advisory.

At RKA, we offer a comprehensive range of advisory services to help you achieve your goals. We help you create, transform and protect value. From finding ways to finance growth to understanding how to manage risk and regulation; from identifying opportunities to optimise operations, we provide the expert support you need to thrive in a fast changing world.

Our approach to offering the best quality service possible is assured by:

- our breadth of services and capabilities
- industry and subject matter expertise
- clear communication
- global reach with local know-how

(a) Transaction advisory

We can help you understand the value triggers behind successful transactions. Our collaborative focus has dynamic teams with a wide financial, trade and operative background.

We offer specialist advice to management and shareholders of companies on a range of issues arising from the growth, development and financial needs of a business in areas of;

- Debt advisory
- Business Valuations
- Mergers & Acquisitions

- Financial due diligence
- Investment planning

(b) Accounting services

The business transactions are rapidly increasing in number and complexity within the same limited timeframes. RKA's team of experts can help businesses come up with automated business systems that handle swiftly the everchanging business requirements in this area to cater for;

- Accounting system design
- Selection of accounting system / software
- Customisation of accounting softwares

(c) Business consultancy

The environment for business is changing faster now than at any time in recent history. Forces such as globalisation and rapid technological change are disrupting traditional business models and creating huge challenges for organisations, both privately owned and publicly listed. At RKA, we help our clients understand these forces and their impact, and formulate solutions to keep them ahead of disruptive change.

Our business consulting services help organisations improve operational performance, efficient and productivity throughout the growth life cycle in areas of;

- Business process Reviews
- Enterprise Resource Planning [ERP] Implementation
- Feasibility studies
- Research projects

(d) Business risk services

Our risk management service allows companies to progress faster and efficiently towards growth. Risk management is a

structured focus to manage uncertainty associated to a threat through a sequence of activities that include risk evaluation, development strategies to manage the risk and risk mitigation by means of managerial resources covering among others;

- Internal audit
- Expert dispute resolution and advisory
- BRS - Cybersecurity
- Regulatory services
- Risk modeling services

(e) Financial due diligence

The complexity of organizations, the speed of transactions, the high rotation of key employees and other organizational risks are some of the main factors responsible for the high rate of frauds in companies. RKA helps in;

- Forensic investigations
- Disputes
- Digital forensics
- Cybercrime
- Accounting irregularity/misconduct

(f) Information Technology (IT) advisory

Our IT experts can help you navigate the

complexities and provide you with robust, independent assurance that your IT risks, key management priorities, strategies and core systems are being appropriately managed covering among others;

- IT audit
- Cyber security
- IT security awareness training
- Data privacy compliance audit
- ICT post-implementation review
- ICT projects assurance
- IT compliance framework verification
- IT policy review

(g) Human Resource Consultancy

We offer a wide range of services including but not limited to;

- executive search and selection
- Man-power planning
- Job analysis
- evaluation
- competence profiling
- capacity building

Corporate Secretarial

As a commitment to provide one door stop services to all your business needs, Grant Thornton Uganda's secretarial team, together with our tax professionals, provides services that new business establishment needs from very start of their operations.

RKA's corporate secretarial experts work directly with our in-house tax experts to help clients select and establish entity for their particular businesses.

Our secretarial services include:

Company Incorporation/entity setup

Secretarial compliance and consulting

- Business registration - URSB, URA and other regulatory bodies
- Business licenses Work permit processing
- Agreements and MOUs
- Liquidations

OUR TEAM

Silajji Baguma Kanyesigye Managing and Tax Partner

CPA, FCCA, MSc. Management (UMI), PODITRA, PGDM, TADAT, BSc. Mathematics (Hons)(MUK).

Silajji is the Managing and Tax Partner of RKA and is a Fellow of the Association of Chartered Certified Accountants (FCCA) as well as an active member of the Institute of Certified Public Accountants of Uganda.

Silajji is a seasoned Professional Tax advisor and a Certified and chartered Public Accountant with over 24 years' experience in Commercial, Investment advice, Corporate and personal taxation, transfer pricing, compliance management, Tax planning, risk management, audit, compliance management in various sectors including Manufacturing, construction, Financial services, agriculture, Energy, Telecommunication, Government and Public.

Before becoming one of the Partners of RKA, Silajji worked as Assistant Commissioner Compliance large taxpayers' Office at Uganda Revenue Authority where he registered a number of achievements as a senior management leader. Silajji was also the Assistant Commissioner Compliance Management Domestic Taxes Department and Manager Medium Taxpayers' office (MTO) with the same organization. Silajji was a Project Member for the Domestic Taxes (DT) Modernization of URA as a business expert that delivered Domestic Taxes automation including eTax as known today.

Robert Ashe Kakande Audit Partner

CPA, FCCA, Msc. Accounting and Finance (MUK), B.com (Hons) (MUK) HDM (MUBS)

Robert is the Lead Partner at RKA and is a Fellow of the Association of Chartered Certified Accountants (FCCA). He is also a member of the Institute of Certified Public Accountants of Uganda with membership number FM1636 with over 19 years' experience.

He holds a Bachelor of Commerce Accounting (Upper Second Class), and a Master of Science in Accounting and Finance from Makerere University, Kampala. He also has a Higher Diploma in Marketing from Makerere University Business School and is a member of the Institute of Certified Public Accountants of Uganda.

Robert has been Engagement and Lead Partner for a number of professional assignments done by RKA over the years. He is also currently the Executive Director of FINCA Uganda and was the Chief Executive Officer of Quality Chemicals after having worked as the Chief Finance Officer with the same organization. Robert worked as Financial Controller with Uganda Finance Trust Ltd (Currently Finance Trust Bank) before working as Head of Finance and Administration with the same organization.

Emmanuel Kinobe Mugerwa

Director

ACCA,

Emmanuel is one of the Business directors at RKA with over 15 years' experience. He is also the Tax manager in charge of all Tax related matters at RKA. He holds a Bachelor in Applied accounting from Oxford Brookes University (United Kingdom) and is an ACCA Affiliate. Emmanuel worked with Kreg Associates Certified public Accountants as a Tax manager from 2008-2010 and has been involved in a lot Consultancy and Accounting work since then. In the year 2011, He was contracted by GIZ Uganda to audit its SACCO's in Western Uganda.

Christopher Kaye

Audit Manager

ACCA, MCA, PGDCS, DAF, BSC/Ed

Christopher has over 15 years of experience in audit, accountancy and Information and communication technology projects management. He holds a Masters in Computer Applications (MCA) degree from Sikkim Manipal University of India and a Post Graduate Diploma in Computer Science from Makerere University Kampala. He is also an ACCA Affiliate, with an Advanced Diploma in Business and Accounting from ACCA and a Bachelor of Science (Physics & Mathematics) with Education Degree (BSc.Ed) from Makerere University.

Before joining RKA he was an Audit Manager at Team and Co. Certified Public Accountants. He started out as an Audit Assistant and rose to the level of Audit supervisor before being promoted to the level of a Manager.

Isa Mukasa Kikomeko

Director

ACCA, CPA, ACI, BSC

Isa is a member of the Association of Chartered Certified Accountants of the UK as well as the Institute of Certified Accountants of Uganda. He holds a Bachelor of Science Degree in Mathematics & Economics (Upper Second) from Makerere University and he is a member of the ACI, the global umbrella body of certified treasurers

Isa has a wealth of experience in Banking & Finance having worked with Finance Trust Bank (previously Uganda Finance Trust (MDI) Limited) in several capacities. He is currently the Head of Treasury at Finance Trust Bank following satisfactory performance in the positions of Finance Manager and Management accountant. Prior to the aforementioned roles, Isa served the same Bank as an accountant having joined the institution as a finance services officer credit.

Annitah Atwiine

Audit Senior

CPA, BSC A&F (KYU)

Annitah is an Affiliate of ICPAU and holds a Bachelor's Degree in Accounting and Finance from Kyambogo University. Before RKA she worked with MGI HEM and THAKKAR Associates as Auditor and CARR Stanyer SIMS & Company as Audit Assistant. Annitah has been in charge of several Audit and Assurance engagements and has led Audit teams for various assignments.

Sherifah Nalweyiso

Advocate / Senior Tax Associate

LLB(MUK) DIP. LP(LDC),PODITRA (EAST)

Sherifah Nalweyiso is an advocate of the high court of Uganda and all courts subordinate with 3 years' experience. She holds a bachelor's degree in law from Makerere University (LLB), a Post Graduate Diploma in legal practice from Law Development Centre (LDC) and a Post Graduate Diploma in tax and revenue administration (PODITRA) from East Africa School of Tax (EAST).

Before RKA, she practiced Law with MCJL an NGO as a legal officer and worked as an associate at Xander Advocates.

Ritah Kabakidi

Auditor

CPA II, BAF (KYU)

Kabakidi Ritah is an auditor at RKA & Company, a student at ICPAU currently on level two, she holds a bachelor's degree in Accounting and Finance from Kyambogo University. She has extensive knowledge and experience in auditing, accounting and taxation which she attained over the five years while working with several organizations including; Osillo and Co Certified Public Accountants as an assistant auditor, Brac Uganda as a branch accountant and ACE Forwarders Ltd as an accountant.

Tony Mulumba

Audit Assistant

CPA, BSP

Tonny has eight (8) years' professional experience with strong analytical, problem solving skills in auditing and accounting. He is a Student member of the Institute Procurement Professionals of Uganda Association as well as the Institute of Certified Accountants of Uganda. He holds a Bachelor's degree in supply and procurement Management from Kampala International University and currently pursuing Post Graduate Diploma in Financial Management at Uganda Management Institute.

Before joining RKA he worked as an accountant with Cabsat Electronics Limited
He also served as a Project Accountant with Masaba Services Limited

Mohammad Ssemujju

Auditor

Mohammad holds a Bachelor's Degree in Business Studies majoring in Accounting (First Class) from Islamic university in Uganda. Before joining RKA, he worked as an accountant with Ikhlaas Ventures-SMC limited for 2 years. Mohammad has an experience in Uganda Revenue Authority ledger reconciliation and Electronic Fiscal Receipting and Invoicing Solutions.

Ritah Magara

Administrator

BLIS (MUK)

Ritah Magara is an Administrator at RKA, she holds a bachelor degree in Library & Information Science (upper second class). She did her internship at Central Broadcasting Service and Office of the Prime Minister where she attained extensive knowledge and experience in administrative duties.

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