



UNLOCK OPPORTUNITY

About RSM in South Africa

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



RSM CAN ASSIST YOU BY PROVIDING A RANGE OF PROFESSIONAL SERVICES INCLUDING:

AUDIT, ASSURANCE & FINANCIAL STATEMENT COMPILATION

- The RSM Audit Methodology blends technical competencies with a detailed knowledge of the client, its markets and the industry sector. Using this methodology we offer a tailored audit approach with a strong emphasis on early planning
- We identify key financial statement components and tailor procedures to the unique aspects, size and nature of the client's business
- We offer specialised assurance services including:
 - External audit
 - Independent reviews
 - Inventory observation assistance
 - Preparation of Annual Financial Statements
 - Accounting and business advisory including providing outsourced financial accountants
 - Special purpose reports including donor funded projects, royalty audits and Department of Trade and Industry claims
 - Financial reporting advice including group reorganisation and restructuring

OUTSOURCED ACCOUNTING & PAYROLL

- Outsourced accounting services including the preparation of monthly management accounts, reporting packs, audit packs, assistance with preparation of budgets and budget monitoring
- Preparation and reconciliation of accounts receivable and accounts payable and the preparation of requisitions and the loading of payments for accounts for client release
- Preparation of Annual Financial Statements
- Processing of payroll, as well as leave records and other HR functions
- Assistance with VAT, PAYE calculations and other payroll and statutory returns
- Review of accounting entries processed by client
- Monthly VAT reviews and reconciliations

FAMILY OWNED BUSINESSES

- Corporate and ownership structures that address business and family needs
- Strategic planning for funding, succession and exit strategies
- Governance structures and the development of family constitutions
- Conflict and mediation
- Inter-generational wealth transfer

TAX

- Compliance: Individuals, Corporates and Trusts
- Objections and appeals
- Individual and corporate tax structuring
- International tax including transfer pricing
- Tax accounting
- Tax risk and investigations
- Registrations – Income Tax, PAYE, VAT, Customs
- Tax clearance certificates
- Emigration applications
- Application for tax directives
- Expatriate tax
- Tax due diligences

TRUST ADMINISTRATION

- Structuring and formation of trusts, including drafting the trust deed and registering with the Master of the High Court
- Providing services from bookkeeping to compilation of Annual Financial Statements
- Registration for Income Tax and advice on tax matters in relation to the creation and management of the trust
- Administration and maintenance of offshore trusts
- Beneficiary administration for education trusts



CORPORATE LEGAL SERVICES

- Comprehensive range of corporate and commercial legal services to local and international clients
- Mergers and acquisitions including negotiating and drafting the agreements
- Corporate restructures including group restructuring and reorganisation
- Drafting and registering MOIs, shareholders agreements and voting pool arrangements
- Specialist advice on the Companies Act
- Legal due diligences
- Advising on corporate governance, including establishing boards and committees

CORPORATE STATUTORY SERVICES

- Establishing all forms of companies (for-profit and not-for-profit), including capitalisation
- The conversion of companies and close corporations
- The conversion and alteration of share capital of companies, the allotments, repurchase and transfer of shares
- Drafting ordinary and special resolutions, agenda and notices for meetings, minutes of meetings, maintenance of share registers and registers of directors
- Appointment and resignation of directors
- Lodgement of the Annual Return, XBRL formatted annual financial statements or the FAS
- Statutory due diligence and statutory audits

HR & LABOUR CONSULTING

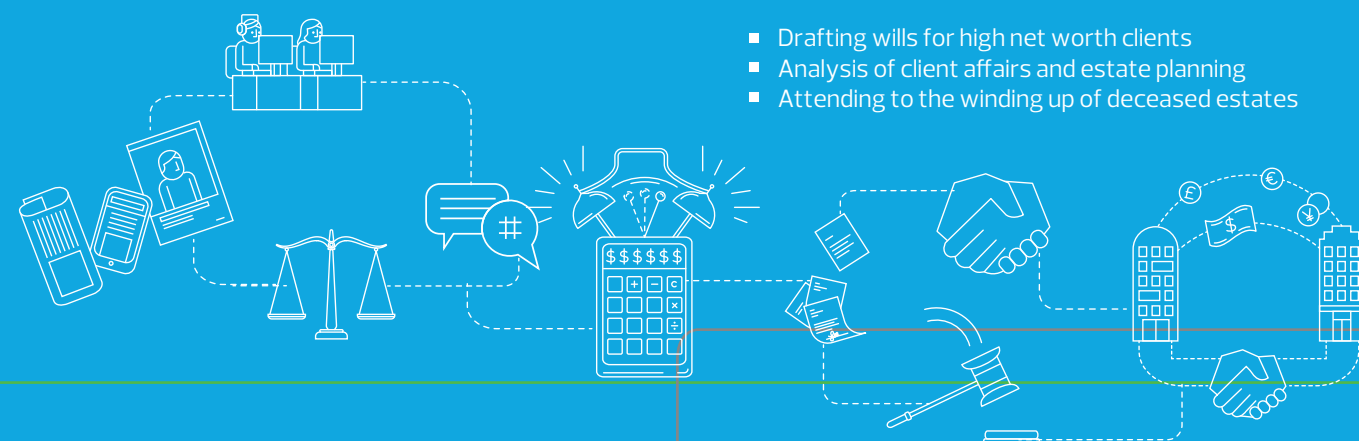
- Advising local and international clients on labour and human resources
- Negotiating and drafting all forms of employment contracts and employment policy manuals
- Assisting with the structuring of salaries and/or commission structures
- The creation of bonus incentive schemes, phantom share schemes and employee share ownership plans
- Assistance with conflict management and dispute resolution
- Assistance with the running of disciplinary hearings
- Undertaking a HR due diligence in respect of HR-related matters

EXCHANGE CONTROL

- Advising on foreign direct investment, obtaining approval for inward flow of funds, endorsement of share certificates
- Specialist advice on loop structures and regularisation
- Applying for the emigration of an exchange control resident, and the re-domicile of certain structures
- The submission of voluntary disclosure applications to the SARB
- Advising on transactions intragroup, licencing and royalty agreements, and SARB approvals

WILLS, ESTATE PLANNING & DECEASED ESTATES

- Drafting wills for high net worth clients
- Analysis of client affairs and estate planning
- Attending to the winding up of deceased estates



B-BBEE

- Specialist services on B-BBEE transactions, strategy and implementation
- Ownership structuring and funding models
- Short / medium / long term planning to optimise B-BBEE rating
- Calculating indicative B-BBEE rating and developing B-BBEE roadmap
- Compiling information for B-BBEE verification and liaising with the agency throughout the verification process
- Performing a GAP analysis to identify possible interventions to improve B-BBEE rating
- Providing training on specific aspects of the B-BBEE scorecard
- Tax structuring of B-BBEE transactions and funding models

VALUATIONS

- Providing the following independent valuation services:
 - Transaction valuations
 - Purchase price allocations in respect of IFRS3
 - Financial instruments in respect of IFRS9
 - Impairment valuations in respect of IAS 36
 - Fair and reasonable opinions in respect of the Companies Act
 - General business valuations
- Analysing and commenting on valuations performed by another party
- Formulating the most appropriate method of determining value in terms of a shareholders' agreement



RISK ADVISORY SERVICES

- Internal audit & controls advisory
- Technology risk advisory
- Service organisation risk assurance
- Business risk consulting
- Governance and regulatory compliance
- Forensic investigations services and fraud prevention advisory
- Anti-money laundering compliance and advisory
- International development funding consulting
- Financial due diligences

IT RISK ASSURANCE

- IT internal audit (co-sourced and outsourced)
- IT risk maturity reviews
- IT control effectiveness reviews (general and application controls)
- IT Service Organisation Controls Assurance
- SOX compliance
- IT due diligence reviews
- ERP control risk services
- Compliance and governance

CYBER SECURITY

- Cyber security maturity reviews
- Security framework and capability assessments
- Awareness training
- Threat and risk assessment
- Emerging technologies and related impact assessments
- BYOD and IOT impact assessments

DATA ANALYTICS

- Use and distribution of Arbutus data analytics software
- Continuous auditing solutions
- Data discovery & connectors
- Analytic automation
- Hardware optimisation
- Analytics reporting
- Maintenance & evolution of client platforms

IT PROJECT AND PROGRAMME ASSURANCE

- Continuous independent assurance
- Stage gate / Point-in-time reviews
- Steering group / project board representation
- PMO structure and governance

SECURITY & PRIVACY

- IT security testing
- Security architecture reviews
- Digital forensics
- Data privacy assessments
- Data governance and quality
- Data protection legislative and regulatory compliance

BUSINESS INTERRUPTION SERVICES

- Risk identification and economic impact assessment
- Quantifying declared values for business interruption insurance
- Economic loss quantification including claim preparation and formulation for insurance or litigation
- Economic viability of strategic decisions
- Business Interruption risk analysis workshops



GLOBAL VISION BACKED BY LOCAL KNOWLEDGE

ABOUT RSM IN SOUTH AFRICA

At RSM South Africa, we're committed to understanding what matters most to our clients and provide collaborative professional services through our extensive multi-disciplinary offering. Our professional experts are highly skilled and entrepreneurial in outlook, offering resourceful problem solving that assists clients to tackle the complexities of the business world.

Since 1 April 1939, we have continuously evolved as an organisation and established ourselves as experts in our field. This has been attained through a dynamic approach to our service offerings and a commitment to providing outstanding levels of client service.

Our client-focused culture has allowed us to establish a broad-based clientele which includes both local and international clients, of both a personal and corporate nature.

RSM INTERNATIONAL CAPABILITY

As a world leading network of audit, tax and consulting experts, RSM is able to provide global services. Working as an integrated team, we share skills, insight and resources, as well as the same client-centric approach across every global office. This means supporting you with valuable expertise from a local perspective combined with the international knowledge and insights of our global professionals.

All international work is channelled through the international desk and regional offices to ensure a consistently high quality of service.



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