

1. Introduction

While the *potential* profitability and growth of your business depends on what you put into it, the *actual* profitability and growth of the business will be determined by the things that constrain your return on that investment. Now, you can call these constraints *risks* or many other names, but you have to do just one thing; and that is get rid of the constraints, quickly. Because, only when you eliminate your constraints will your actual success rise to the level of your potential.

So, the only way to turn your potential for success into actual success is to blow away the constraints that block your path to success.

5wh Forensic Audit ("5wh") is a dynamic, relationship-oriented professional services company that provides the following solutions to business challenges:

- Internal Audits
- Forensic Audits
- Compliance Audits
- Internal Control Systems Development and Reviews
- Business Risk and Corporate Advisory Services
- Due Diligence Investigations

We work with business owners and leaders who are set on blowing away those constraints blocking their way to success. We will also assist you isolate hidden economic assets in your business and determine specific projects to optimize and leverage those assets for greater profit and growth.

2. Our Vision

Our vision is derived from our passion for what we do. You will, of course, get to know and appreciate our vision as we get to know each other.

3. Our Services

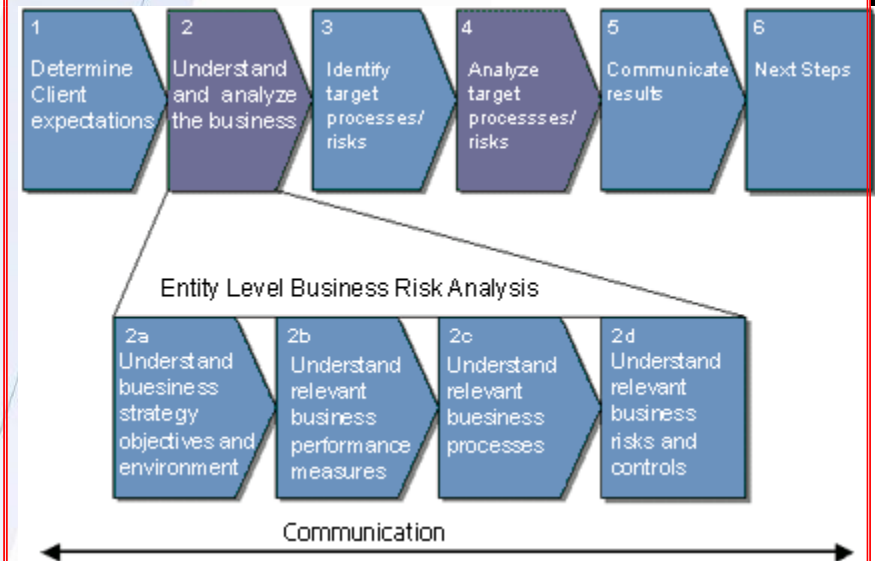
3.1 Internal Audit

Definition

Internal auditing is an independent appraisal function which performs the services of examining and evaluating an organisation's activities. Whether in-house or outsourced, Internal Audit is an integral part of the organisation and functions under the organisation's policies.

5wh Entity Level Internal Audit Methodology

As shown in the diagram below, our methodology is a loop which emphasizes risk analysis at the highest level so as to identify constraints within your systems.



Our Objective

Our objective is to assist you in the effective discharge of your responsibilities and to monitor and promote effective control at reasonable cost. To this end, we furnish you with analyses, appraisals, recommendations, advice, and information concerning the activities reviewed. We also train your staff and share knowledge and experience with you.

To facilitate objectivity, independence is essential to an audit function. We would not accept an assignment if our independence was impaired in any way.

3.2 Forensic Audit

Definition

The *Oxford Dictionary* defines "Forensic" simply as, "Of or used in law courts."

"Forensic Auditing" is therefore an examination of evidence regarding an assertion to determine its correspondence to established criteria in a manner suitable to a Court of law.

Investigate first – then act

This is the logical thing to do and in Zimbabwe this is what the law (Labour Relations Act [Chapter 28:01]) requires. If you suspect that your organisation is the target of financial crime you will need fast professional support to help you take action. We have experienced fraud investigators with competencies in accounting, the law and criminal justice processes.

Competent and Experienced Financial Investigation

We examine the operations that are potentially affected and analyse the related flows of cash and goods. If our work confirms your

suspicions, we will draw up alternative courses of action and advise you on their implementation. You can rely on our discretion, and on the integrity of our staff.

Offenders often also exploit the complexity of IT systems, which can result in serious damage to your organisation. Our specialists find and preserve the traces left by the offender.

We work with you to devise effective strategies to protect your organisation against fraud. We also provide assistance in the implementation of these strategies.

Asset Tracing

When your organisation has lost assets as a result of criminal acts, we help you to identify, trace and recover your property.

We assist you in detecting fraud and other financial offences and develop alternatives for minimizing the damage caused.

Fraud is a manageable risk.

3.3 Compliance Audit

Definition

Compliance Audit is the independent assessment of the conformity of any activity, process, deliverable, product or service with the criteria of specified laws, rules, standards, contracts, best practice or other documented requirements.

Let the Experts do it for You

Assessing compliance may be simple, requiring a brief inspection to find out whether rules were followed or not. At the other extreme, it may require extensive research of statutory, regulatory and other requirements. Whatever the level of requirement, let us be there to assist you.

Audits, in general, are also valuable in identifying areas for continuous improvement and planning.

3.4 Business Systems/Internal Controls

Definition

Internal control is the means by which you marshal your organisation's resources to achieve your objectives.

Are You Being Served

Does your system of internal control help you to exploit your opportunities as well as manage the risks of doing the things you do? Is it able to detect errors and fraud in sufficient time for you to take appropriate action? Can you quantify the effectiveness of your controls? Do you have just enough controls - not too many and not too few? If the answer to any of these questions is "no", or you do not know, you need to talk to us.

Risk assessment: We will assess the structure of your internal control system and recommend areas for improvement. We will pay attention to the processes by which you establish, monitor and improve your system.

Design and implementation: Following the structural assessment, we can assist you to implement our recommendations. We can also assist you to design and implement a new internal control system from scratch. In short, we assist you in determining the scope and fitness of your Internal Control System such that it enables you to meet your business and regulatory requirements.

3.5 Due Diligence Investigation

Definition

A "Due Diligence" investigation is a careful and methodical investigation of an entity or person. It is done prior to doing business with them.

Who are You Jumblng into Bed With

Here is a list of the different types of partners and partnerings where due diligence investigations are appropriate:

- ❖ Strategic Alliances, Joint Ventures, Strategic Partnerships
- ❖ Business Partnerships and Alliances, Partnering Agreements, Business Coalitions
- ❖ Just In Time Suppliers and Relationships, Sole Source Suppliers, Outsourcing Arrangements, Suppliers and Customers
- ❖ Technology and Product Licensing, Joint Development Agreements, Technology Sharing and Cross Licensing Agreements
- ❖ Business Partners, Affiliates, Franchisees and Franchisers
- ❖ Value Added Remarketers and Resellers, Value Added Dealers, Distribution Relationships

4. Our Credentials

Our key staff¹:

Caleb Mutsumba – Director

Caleb is a Registered Public Accountant with experience in:

- Internal Auditing,
- Fraud Investigations and Forensic Auditing,
- Fraud Risk Management,
- Criminal Justice processes,
- Project Management, Monitoring and Evaluation.

Caleb has worked for various public and private sector entities for more than twenty years. Upon leaving the Internal Audit department of a major commercial bank in 2001, Caleb joined Ernst & Young to head the newly formed Forensics Department. He left Ernst & Young in 2007 to establish 5wh.

Throughout his career, Caleb has had a substantial portfolio of public and private sector clients of all sizes, operating in all sectors in Southern Africa.

5. Why Choose Us

Here is who we are to you:

- We listen to **you**
- We have the experience and expertise to **serve you**
- We are responsive – this means we react **timeously** to **your needs** and we do not let our own internal processes distract us from this swiftness
- We leave no stone unturned to live up to **your expectations** – we tackle **your potentially and actually troublesome questions**:
what - when - where - who- why - how?

6. Contact Us

You need **audit, systems advice** and/or **investigation** services! Talk to us today for a **free** preliminary assessment and to start a relationship.

Visit us at:

www.5wh.co.zw

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¹ Detailed biographies, roles and responsibilities, of 5wh staff; further specified service, products and company information, as well as references, can be provided upon request.