COMPANY PROFILE

Global Quality African Solutions
Our Mission

To provide the intellectual capital that will act as a catalyst in developing effective solutions for our clients.

Our obsession is adding value.

Our Motto

Our people are African innovators who aspire to share our intellectual capital with our clients.

Our Vision

To be recognised by our clients and competitors as the benchmark in service delivery within our industry and chosen markets.

Where our people are known for their innovativeness and problem solving abilities.

To adapt and change continually with our business leader partners.

Our Values

- We Lead by Example.
- We are Results Driven.
- We are Client Focused.
- We have Care and Respect for Others.
- We Promote Teamwork.
- We have the Highest Standards of Integrity.
About Us

Morar Incorporated is a national firm of Chartered Accountants and Registered Auditors dedicated to the practice of auditing, financial management, supply chain management, consulting, forensic auditing and accounting with offices in the following provinces of South Africa:

- KwaZulu-Natal
- Gauteng
- Eastern Cape
- Free State
- Limpopo
- North West
- Northern Cape

Through our national network of diverse professionals, our expertise goes a long way in ensuring that our clients receive only the best.

Our innovative services and professionalism, combined with our client’s loyalty, has enabled us to engage in a variety of high-profile projects in the public sector as well as the private sector during our years of existence.

We are affiliated to the following professional institutions:

- South African Institute of Chartered Accountants (SAICA).
- Independent Regulatory Board for Auditors (IRBA).
- Association of Certified Fraud Examiners (ACFE).
- Association of Black Accountants of South Africa (ABASA).
- Black Management Forum (BMF).
- Institute of Internal Auditors (IIA).
- Institute of Municipal Finance Officers (IMFO).
- Institute of Directors (IoD).

Our People

Our people are our greatest asset as we believe that adding value to our clients requires quality people. Our highly-skilled and talented staff enhance our ability to render incomparable services to our clients.

We recruit outstanding people who demonstrate extreme professionalism, talent, experience and the ability to grow with our clients.

We are committed to continued investment in our people. This is synonymous with the various development programmes that we have initiated over the years to support and encourage academic growth of our staff. Our professionals enjoy an environment of continuous learning, challenging experiences and enhanced career opportunities.

Our people are committed to bracing corporate responsibility, strengthening public trust and enhancing our communities.

At the helm of our company are several Chartered Accountants with cumulative experience in excess of 100 years. This wealth of experience forms the foundation of our company’s invaluable contribution to clients.
Our BEE Policy

We are a firm that comes from a previously disadvantaged community and it has always been our policy to afford opportunities to historically disadvantaged individuals by endorsing the key requirements of the Employment Equity Bill, namely:

• The elimination of discrimination in decision-making;
• Promoting employee diversity;
• Reducing barriers to advancement of the disadvantaged;
• Introduction of measures and procedures for transformation.

Morar Incorporated is 100% owned by Historically Disadvantaged Individuals (HDI’s) and our full time staff compliment is 98% HDI, of which 52% is female.

Corporate Social Responsibility

As one of the leaders in our field, we understand the importance of not just following the dictates, in addressing inequalities within the societies that we operate, but by demonstrating visible accountability to our staff. As a result our Corporate Social Responsibility activities are fundamentally guided by our Vision and Values.

Morar has been involved in numerous initiatives over the years. Our primary focus complementing our service offering is to dedicate professional accounting services to organisations that support previously disadvantaged individuals. In addition, to our professional services, we regularly donate items of food, clothing and toys to various Non Profit Organisations.

SERVICES TO THE PRIVATE SECTOR

Audit Services

At the heart of our multidisciplinary service offerings is our audit services.

Legislation requires registered public and private companies to have audits performed by an independent registered auditor.

Morar Incorporated offers this service in accordance with International Auditing Standards. We adhere to the highest standards of conduct and moral behaviour, and maintain the highest level of ethics in all our audits. We are driven by the following principles:

• Integrity
• Objectivity
• Independence
• Professional Competence & Due Care
• Confidentiality
• Professional Behaviour
• Technical Standards

Our audits go beyond the statutory requirement as our experts add value to our clients in the form of valuable recommendations for improvements in internal controls, procedures and profitability.

Accounting Services

We specialise in providing tailor made accounting solutions to small, medium and large enterprises. Our accounting services include the following:

• Preparation of annual financial statements
• Monthly management accounts
• Completion and submission of VAT, PAYE, UIF, SDL, WCA returns
• Registration of VAT, PAYE, UIF and SDL
• Preparation of PAYE bi-annual reconciliation
• Data capture

In addition, we are authorised Pastel Software suppliers and trainers.
Taxation Services

We understand that every individual is unique and hence our taxation services are tailored around the unique circumstances of each individual and company. Our services include the following:

- Completion and submission of Income Tax returns via e-filing
- Calculation of tax liabilities
- Completion and submission of IT14SD (Supplementary Disclosure returns)
- Calculation and submission of Provisional taxes
- Tax Clearance Certificates for Tenders and Foreign Investments
- Tax Directives
- Salary Structuring
- Income Tax Registration
- VAT registration
- Exemption certificate for Employee Tax
- Application for exemption from Income Tax
- Application for letters of good standing
- Checking Income Tax assessments
- Import and Export Customs and excise registrations
- Arranging deferred payments
- Objections
- Advising on legislation and various forms of tax

Company Secretarial Services

Our Company Secretarial Service offering will ensure that you comply with all legislated requirements. Our specialists will advise you on the most appropriate vehicle through which to conduct business, namely, a company, close corporation, partnership, trust or sole trader. Our Company Secretarial Services include the following:

- Registration of Companies
- Registration of Trusts
- Shelf companies
- Appointment of Auditors
- Appointment of Accounting Officers
- Appointment of New Directors
- Appointment of New Members
- Appointment of Trustees
- Transfer of Shares
- Allotment of Shares
- Change in year end
- Special Resolutions
- Maintenance of share registers
SERVICES TO THE PUBLIC SECTOR

Provincial Departments and Public Entities

Outcome-based services require the correct combination of human capital, physical resources and single-mindedness. Morar Incorporated has assembled a team of leading experts across a spectrum of disciplines to provide globally competitive and reliable services. We strongly believe in a value-added, outcome-based service that is measurable and comparable.

Our team of financial, legal and investigative experts is at hand to provide an immediate and direct solution to all your financial management, financial accounting and reporting, investigation and risk assessment needs, offering practical and multi-skilled approaches to the increasingly complex commercial environment.

Our core business is underpinned by a value system that permeates the entire organisation. The values we hold and the value we bring are thus fundamental to our every function.

We pride ourselves on our ability to maximize the value that our clients derive, and hence we offer an integrated business solution through our divisions in our offices, namely Auditing, Financial Management and Accounting, Financial Reporting, Forensic Investigation Services, Training and Risk Management Solutions.

Our services to Provincial Departments and Public Entities include the following:

Asset Management

The PFMA requires the accounting officer of a department or public entity to manage, maintain and safeguard assets. We at Morar Incorporated understand this requirement, therefore we offer a powerful yet easy-to-operate modular asset management system. With its unique ability to manage assets from initial purchase through to disposal, it is termed the “Cradle to the Grave” asset management system.

The software combines highly detailed recording and reporting with an intuitive, user-friendly interface. The benefits derived from this system include:

- Improved inventory control
- Improved asset management & financial planning
- Improved audit procedures & accurate audit trail
- Improved purchasing information
- Improved equipment planning & replacement management
- Improved maintenance & warranty information
- Reduced labour & administration costs
- Reduced insurance & disaster recovery costs
- Optimum asset utilisation

Annual Financial Statements & Budgets

The PFMA requires provincial departments to prepare and submit their annual financial statements for auditing to the Auditor-General within two months of the financial year end. We are able to provide staff to assist provincial departments with the preparation of the annual financial statements and related working papers within the stipulated time frame. The staff dedicated to this task all have an Auditor-General background and have the necessary experience in preparing financial statements and related working papers.

The PFMA requires a provincial department to approve its annual budget before the commencement of its budget year. We can assist with the preparation of the annual budget, whilst ensuring skills transfer to the relevant staff your department.
Audit Readiness Program

The Auditor-General has for the past financial years reported that a significant percentage of provincial departments and public entities have received qualified audit opinions. The reasons for these qualifications vary, but include the following, amongst others:

- Inadequate asset management
- Unauthorized, fruitless and irregular expenditure
- Internal audit and audit committee not established/effective
- Limitation of scope, due to supporting documentation not being provided
- Key reconciliations not performed
- Suspense accounts not reconciled and cleared
- Leave records not updated

We have developed an audit readiness programme that is versatile and can be amended to suit the needs of a specific provincial department or public entity.

Policies and Procedure Manuals

Adequate policies and procedure manuals form the backbone of any organisation both operationally and strategically. These policies and procedures must be continuously updated to ensure compliance with relevant legislation and its supporting amendments. We can assist with the review and development of financial policies and procedure manuals that best suit the environment of the organisation whilst ensuring compliance with legislation.

Our services further extend to the training and “knowledge sharing” of legislation and best practice methods by means of workshops and “one-on-one” interaction with officials of provincial government.

Audit of Predetermined Objectives

The audit of predetermined objectives is a specific requirement of the Public Finance Management Act (PFMA) and will form part of the scope of annual audits performed by the Auditor-General and internal audit. We have a dedicated team of individuals who have a wealth of experience in public sector performance management systems and the auditing thereof. These individuals are familiar with the procedures and processes adopted by the Auditor-General in the auditing of predetermined objectives and are therefore ideally placed to assist any department in ensuring that sufficient appropriate evidence exists to facilitate the audit of predetermined objectives.

Compliance Audits

With the implementation of recent regulations and guidelines, it is imperative that the financial management systems and mechanisms of both provincial departments and public entities are reviewed and amended accordingly in order to enable organisations to maximize their capacity for service delivery. We have considerable knowledge of the following legislation and its amendments, and can therefore perform compliance audits, training and advisory services:

- Broad Based Black Economic Empowerment Act, No.53 of 2000.
- Preferential Procurement Act, 2001
- Preferential Procurement Policy Framework Act, No.5 of 2000
- Promotion of Access to Information Act, No.2 of 2000
- Standard Operating Procedures & Best Practice
- Treasury Regulations, 2005
- Public Finance Management Act, No.1 of 1999
- Generally Recognised Accounting Practice
- Supply Chain Management Regulations

Staff Secondment

Due to insufficient capacity and inadequate skills, departments and public entities often encounter difficulties in meeting legislated financial reporting requirements and deadlines, amongst other aspects. Our staff have been seconded to various provincial organisations to assist in meeting these requirements, and therefore possess the necessary experience and knowledge to assist at an administrative and financial level.
Financial Recovery Plans

A financial recovery plan needs to be implemented where a department / public entity is currently facing a financial crisis, or is at risk of experiencing financial constraints. The preparation of a recovery plan can be voluntarily initiated by the organisation, or under the instruction of relevant executive authority. Morar Incorporated is able to assist with assessing the factors that contributed to this financial crisis, and developing a plan and “Turnaround Strategy” in order to improve the administrative and financial wellbeing of the organisation.

Internal Audit & Risk Management

Our services include complete outsourcing and co-sourcing of the internal audit function, assistance in assembling an audit committee, preparation of audit committee charter, preparation of an internal audit charter, risk identification and management, development and implementation of a three year strategic and annual operational plans, implementation of controls, training and capacity building, special investigations, and environmental and information technology audits. Our internal audit methodology is aligned with the requirements of National Treasury’s guidelines and complies with the requirements of the International Standards for the Professional Practice of Internal Auditing.

In addition, we have certified fraud examiners, and are therefore well positioned to give advice on risk management.

Performance Audits and Assessments

The aim of a performance audit is to evaluate the measures undertaken by management, or identify the lack thereof, and ensure that the resources have been acquired economically and are utilised effectively and efficiently. The performance audits are therefore vital to any organisation, as it encompasses the monitoring and evaluating of resources and can reduce the risk of organisation failure.

Revenue Management

Section 38(c) of the PFMA requires an accounting officer of a department, trading entity or institution, to take effective and appropriate steps to collect all monies due to the organisation. In order to effectively achieve this, adequate debt collection and credit control policies and procedures need to be implemented. Morar Incorporated possess the necessary knowledge and experience to review existing collection mechanisms within the department and align them with those of best practice and legislative requirements. We are further able to assist with implementing these revised controls as well as providing adequate training to effectively capacitate existing staff with these new mechanisms.

Validation of Data

Reliable data is pertinent for management of any organisation to make operational and strategic decisions. Undue delay in the updating of information will compromise its relevance and reliability. The maintaining of current data is often very challenging within government due to capacity constraints and inadequate skills. We can assist with verifying and validating existing data, as well as recommend and train existing staff on best practice methods for maintaining this data. We are able to render these services for all financial data including fixed assets, biological assets, consumable stores, debtors, creditors and employees, amongst others.
Supply Chain Management (SCM)

The Green Paper on Public Sector Procurement Reform in South Africa was published in April 1997. The Green Paper recognised that public sector procurement could be used by government as a mechanism to also achieve certain broader policy objectives such as black economic empowerment, local economic development spin-offs for small and medium sized business, skills transfer and job creation. To achieve this, institutional and economic reform was necessary within two broad themes, namely, to establish principles of good governance in the area of SCM and to introduce a preference system to achieve certain socio-economic policy objectives.

We live in an increasingly competitive economic environment. With changing legislation and pressures to deliver services more rapidly within the standards of accountability and transparency, implementing the right procurement system is never an easy task.

We at Morar Incorporated have come to understand this enduring pressure, and have developed a comprehensive solution which encompasses:

- Training and capacity building of staff, management and bid committees
- Provision of resources to manage the SCM process
- Development or review of the SCM policy and procedure manual

In addition, we have software that is simple, but comprehensive to manage your entire SCM processes, namely:

- Database Registration (Web-base)
- The competitive bidding process from advertisement to adjudication
- Performance management, through the project-based management system

Strategic & Business Planning

Section 5.1 of the Treasury Regulations requires an institution to prepare a strategic plan on an annual basis.

We can assist with the development of a three year strategic plan that demonstrates the policy and departmental objectives, projections regarding acquisition of fixed and movable assets, multi-year projection of income and capital receipts and details of the Service Delivery Improvement Programme, amongst others.
Municipalities & Municipal Entities

Every organisation requires accurate and timely information, to communicate pertinent facts.

We don’t just offer an opinion, but see ourselves as a strategic partner to your unique business processes. The measure of our quality is evident in the approach that we apply to all the assignments undertaken.

Our services to Municipalities and Municipal Entities include the following:

Performance Management

Performance management is of paramount importance to any organisation, more specifically municipalities. If the Municipality does not have these management tools in place, it could be at risk of compromising service delivery crucial to communities that they serve.

At Morar Incorporated we pride ourselves in ensuring that accountability in terms of strategic objectives of the municipality are always maintained. Therefore the Service Delivery and Budget Implementation Plans are our areas of expertise.

Annual Financial Statements

The MFMA requires municipalities to prepare and submit their annual financial statements for auditing within two months of the financial year end. The main contributing factors for non-compliance with the MFMA are the lack of capacity, staff constraints, and the implementation of Generally Recognised Accounting Practice (GRAP).

Our software is specifically designed to ensure that compliance with current legislation and Accounting Standards is maintained. It also has the capability to manage and update disclosure contents for GRAP and MFMA.

We also provide resources to assist and capacitate municipal staff with the preparation of the Annual Financial Statements.

Audit Readiness Programmes

Our audit readiness programme has been uniquely aligned to the requirements of MFMA Circular 50 – the Municipal Audit Evidence File. This programme was compiled by our valued resources that have serviced the Auditor-General and are familiar with the necessary requirements.

Asset Management

Our powerful, yet easy-to-operate modular asset management system manages assets from initial purchase through to disposal, and is termed the “cradle to grave” asset management system. The system is GRAP compliant, and combines highly detailed recording and reporting, essential for control, management and financial planning of assets.

We also provide resources to assist and capacitate municipal staff, with compilation of fixed assets registers, asset counts, revaluations and useful life estimations.

Supply Chain Management (SCM)

We live in an increasingly competitive economic environment, and where changing legislation, and pressures to deliver services more rapidly and within the standards of accountability and transparency, whilst attempting to implement the right procurement system is never an easy task.

We at Morar Incorporated have come to understand this enduring pressure, and have developed a comprehensive solution which encompasses:

- Training and capacity building of staff, management and bid committees
- Provision of resources to manage the SCM process
- Development or review of the SCM policy and procedure manual

In addition, we have software that is simple, but comprehensive to manage your entire SCM processes, namely:

- Database Registration (Web-base)
- The competitive bidding process from advertisement to adjudication
- Performance management, through the project-based management system
Compliance Audits

With the implementation of the MFMA, and its 16 priorities, regulations and guidelines, it is imperative that the financial management systems and mechanisms of both municipalities and municipal entities are reviewed and amended periodically. This will enable municipalities to keep abreast with changes in legislation.

We have considerable knowledge of the following legislation and its amendments, and can therefore perform compliance audits, training and advisory services:

- Broad Based Black Economic Empowerment Act, No.53 of 2000
- Local Government: Municipal Property Rates Act, 2004
- Municipal Finance Management Act, No.56 of 2003
- Municipal Investment and Municipal Public-Private Partnership Regulations: Gazette No.27431, 01 April 2005
- Municipal Planning and Performance Management Regulations, 2001
- Municipal Structures Act
- Municipal Supply Chain Regulations: Gazette No.27636, May 2005
- Municipal Systems Act No.32 of 2000
- Preferential Procurement Act, 2001
- Preferential Procurement Policy Framework Act, No.5 of 2000
- Promotion of Access to Information Act, No.2 of 2000
- Standard Operating Procedures and Best Practice
- Treasury Regulations, 2005

Procedures and Policy Manuals

Adequate policies and procedure manuals form the backbone of any organisation, both operationally and strategically. These policies and procedures must be continuously updated to ensure compliance with current legislation and amendments.

We can assist with the review and development of policies and procedure manuals that best suit the environment of the municipality whilst ensuring compliance with legislation. Our services further extend to the training and “knowledge sharing” of legislation and best practice methods by means of workshops and “one-on-one” interaction with officials and councilors of the municipality.

Annual Municipal Budgets

Section 24 of the MFMA requires a municipal council to approve its annual budget before the commencement of its budget year. Furthermore MFMA circular 48 requires that such budgets be prepared in the prescribed format. However, constraints such as skills and staff shortages hamper municipalities from meeting these legislative requirements.

We can assist and capacitate municipal staff with the preparation of the annual budget and related budget policies.
Forensic & Investigative Services

We have assembled a professional team of leading forensic and investigative specialists. Coupled with cutting edge detection tools and approaches we are able to review all potential components of your organisation in order to implement an effective policy that will reduce your risk to crime. Should your organization be the unfortunate victim of white collar crime, it is essential to have immediate access to experienced forensic auditing and investigative specialists in order to quickly implement response plans that will minimize losses and increase recovery prospects.

Our services include:

- Investigation of financial irregularities, including unauthorised expenditure, irregular expenditure and fruitless & wasteful expenditure
- Supply chain management review, training and compliance testing
- SMS mentoring programme
- Expert testimony in PFMA related matters
- Collection and safeguarding of evidence
- Search and seizure in conjunction with the South African Police Services
- Tracing witnesses and suspects
- Compiling affidavits and taking statements
- Interviewing and questioning witnesses and suspects
- Facilitating polygraph examinations
- Facilitating expert document examinations
- Verifying witness testimony
- Ongoing liaison with the South African Police Services and Department of Justice
- Compiling criminal and disciplinary cases
- Competent testimony in disciplinary, civil or criminal proceedings
- Preparing comprehensive financial profiles on individuals and companies
- Asset tracing & recovery
- Money laundering investigations

Internal Audit & Risk Management

An effective system of internal control provides management with certain levels of comfort in terms achieving the organisation's objectives. Whilst management is responsible for the establishment of effective systems of internal control, our experts provide valuable guidance in this regard.

With our team of Certified Internal Auditors, we are able to provide you with an independent, objective assurance and consulting activity designed to add value and improve your operations. Our internal audit and risk management services include the following:

- Risk Assessments
- Review of internal controls
- Fully outsourced internal audits
- Compliance audits
- Co-sourced internal audits
- Reporting to the Audit Committee
FINANCE & BUSINESS SERVICES

Transaction Advisory Services

Morar Incorporated has worked with clients throughout South Africa to achieve an efficient and effective transaction process. We believe that a successful transaction requires access to professional, sound advice.

Our approach seeks to identify key business issues through a rigorous and tailored risk and business analysis process. The objective is to create value from the transaction advisory process rather than simply confirming what may already be known.

Our hands-on approach will support you through every step of the transaction process from initial investigation through to completion.

Prior experience of business sectors is crucial to understanding a target’s business and providing relevant advice that takes account of industry specific issues. Our staff possess a wealth of experience and exposure to various industry sectors.

Business Plans

Morar Incorporated offers a broad range of services to our business plan and valuation clients in the Public and Private sectors. These services are available for clients of all sizes and industries and focus on the core competencies of quantitative excellence, rigorous research and extensive business experience of our staff.

Our Business Plan service is designed to ease the challenging workload of the entrepreneur. It is a quick and efficient way to obtain a professional’s opinion of the strengths and weaknesses of any business. Our expert staff will ensure that your industry is professionally researched and documented without wasting the valuable time of your management team. Our Data Analysis and Modelling allows for data to be mined, tasks streamlined and knowledge uncovered.

Due Diligence & Feasibility Studies

Our services include conducting feasibility studies and due diligence exercises for various prospective and existing initiatives undertaken by Public and Private sector clients, including public-private partnerships, development or sale of land, closure of an entity / department, or the restructuring of a function / department.

The aim of the feasibility studies, value for money assignments and due diligence is generally to determine strategic and operational benefits to our clients, identify methods of financing, establish value for money, and determine the impact of the initiatives in terms of budgets.
Services to the Auditor-General South Africa (AGSA)

Morar Incorporated has performed various regulatory audits with the AGSA. These assignments range from “contract–out” assignments where we are responsible for the entire planning, execution and reporting on the audit to “contract–in” assignments where our staff are assigned to the AGSA and are utilized in the various stages of the audit. The assignments include the regulatory audit of various National (including MAC/ RAC assignments) and Provincial Departments, Public Entities, Municipalities and Municipal Entities. Morar Incorporated has also performed various pre-issuance reviews for the AGSA.

Our staff complement includes individuals who have extensive experience with the AGSA having previously been employed by the AGSA at management level and completing their articles of clerkship. Their experience is further complemented by extensive exposure to various financial management, accounting and reporting consulting assignments in the public sector. Morar Incorporated acknowledges the vision, reputational promise and values of the AGSA and we commit to ensuring that the service we offer is beyond reproach. We intend to achieve this by providing extensive training to all levels of our professional staff on auditing in the public sector, including financial management, accounting and reporting in the public sector, as well as the legislative requirements. The benefit of the training is evident from our achievement of 100% on the recent quality assessment relating to the business units of the AGSA that we have serviced.

Training Services

Morar Incorporated has carefully selected a mix of complimentary services that all have a role to play in business improvement and development initiatives, utilizing a number of proven methodologies to ensure that those services are consistently and effectively delivered. Our group does not only advise our clients on what improvements or new ideas to implement but our services are specifically geared to help our clients all the way through to the conclusion of implementation.

One successful manner of this sustainable implementation is via training of directors, management, officials, political office bearers and staff members.

Our staff members are extensively skilled and experienced to undertake various levels of training in a formal lecture environment or on-the job training, utilizing all in-house developed training material which is practical to ensure effective implementation. Our team has been involved in training at various levels and both in the Public and Private sectors, which encompasses training in all legislation applicable in our environment.

We believe that our Training solutions will help our people to build their future in Africa.

Our staff are competent and skilled to provide mentorship and training to both public and private sector organizations in terms of the following:

- Annual Financial Statement Preparation
- Value Added Taxation
- Income Tax
- Public Awareness
- Generally Accepted Accounting Practice
- Generally Accepted Municipal Accounting Practice
- Generally Recognised Accounting Practice
- Adult Basic Education Training
- Supply Chain Management
- Public Finance Management and Treasury Regulations
- Municipal Finance Management and Treasury Regulations
- Labour Relations and Employment Equity
- Credit Control and Debt Collection
- Revenue Management
- Expenditure Management
- Risk Management
- Asset Management
- Budget Preparation
- Fraud Prevention Training
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