

CV FOR CPA LEMANUS APOLINARY

P. O. Box 60450, Dar es Salaam; E: apolinary.lemanus@gmail.com ; M: +255 686 401 545

Personal Details

Date of Birth: 24th April 1990
Gender: Male
Citizenship: Tanzanian
Marital Status: Married
Language: English and Swahili

SUMMARY

I am a professional accountant with 11 years of experience in Accounting, Financial Management and Auditing functions. I have a good understanding of IFRS and tax laws as well as experience with designing internal controls and testing operating effectiveness of Internal controls.

PROFESSIONAL CERTIFICATION

INSTITUTION	MEMBERSHIP CATEGORY
National Board of Accountants and Auditors (NBAA)	Associate Certified Public Accountant (ACPA 4197)

EDUCATION BACKGROUD

YEAR	INSTITUTION	AWARD	GRADE
2010 – 2013	University of Dar es Salaam	Bachelor of Commerce (Accounting)	Second Class, Upper Division (Hons), GPA: 4.1
2008 – 2010	Galanos Secondary School	Advanced Certificate of Secondary Education	Division One: Points 6
2004 – 2007	Mbezi Beach Sec. School	Certificate of Secondary Education	Division One: Points 10

CORE COMPETENCY AND SKILLS

My core competency includes:

- Financial analysis skills.
- Good communication skills both written and verbal.
- Ability to work independently and within a team.
- Leadership skills
- Fast learner
- Working smart and effectively.
- Knowledge of IFRS, ISAs and tax laws of Tanzania.
- Experience in preparing and analyzing financial reports.
- Experience in preparing annual budgets, presentation and monitoring its implementation.
- Experience with testing internal controls related to finance and operations of organizations.
- Handling tax audits and managing statutory compliances with TRA, NSSF, WCF etc.
- Review and control of expenses.
- Costing of products.
- Maintaining proper filing system of supporting documents for accounting records,
- Treasury management and liquidity planning,
- Excellent in Microsoft applications especially Microsoft Excel, Word and PowerPoint
- Experience with Accounting systems such as Omni Accounts, Smart Biashara ERP and Tally ERP 9.

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EMPLOYMENT HISTORY

Position: Finance Manager

Companies: SGA Security Tanzania Limited, SGA Cash In Transit (T) Limited and SGA Guards (T) Limited

Period: June 2023 to date

I returned to SGA Group to continue supporting Finance Operations, my duties include the following:

- Effective implementation of financial policies and procedures and ensure adherence thereto, ensuring complete and up to date operating procedures for all accounting and financial controls.
- Responsible for day-to-day maintaining of General Ledgers and Subsidiary ledgers including accounting for Accounts Receivable, Accounts Payable, Fixed Assets, Tax transactions, payroll, month end closure.
- Review and approval of Balance Sheet Reconciliations, Bank & Petty Cash Reconciliations, Payroll Reconciliations, AP Reconciliations, AR Reconciliations and Inventory Reconciliations.
- Preparation of monthly journals and monthly management accounts including analysis of Business Performance.
- Managing and overseeing the finance department of the company and ensuring that the team is appropriate and provides effective support and results to the company.
- Review of all postings done in P&L codes to ensure they are correctly done, and appropriate accruals and provisions are created in correct period for proper accounting the reporting.
- Preparation and filing of various statutory returns (PAYE, SDL, NSSF, WCF, WHT, VAT and Corporate Tax)
- Managing all the treasury functions of the company that includes preparing liquidity forecasts, Cash Management Reports, liaising with the company bankers and closely monitoring movements in bank accounts.
- Review and approval of all payments before they are authorized by the Head of Finance. This role also involves being a signatory to all bank accounts and mobile money accounts.
- Maintaining accountability for the financial year-end audit and liaising with auditors to ensure interim and annual audits are effectively performed and implement Auditor's recommendations.
- Participates in cost analyses, project/job costing including allocations of costs to jobs and motor vehicles and all key management accounting decisions to optimize business performance and profitability

Key achievements:

- Introduced internal controls on Petty Cash and Account Receivables that prevented fraud incidents.
- Pioneered changes that enhanced tax compliance and reduced effective tax rate.
- Our company was awarded the Certificate of Merit by TRA in recognition of Company's Tax Compliance.
- Improving efficiency by reducing the number of days taken to complete the month end closure process.
- Successfully reconciled supplier accounts and cleared inaccurate liabilities.

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Position: Audit Manager

Firm: Baker Tilly DGP & Co., Independent member of Baker Tilly International

Period: July 2022 to May 2023

I rejoined Baker Tilly DGP & Co., one of medium sized audit firms in Tanzania to strengthen Financial Advisory and Internal Audit services: I was responsible for the following functions:

- Managing advisory service in the areas of Internal Auditing, due diligence and forensic audit.
- Managing a portfolio of 40 audit clients in different sectors for external audit service.
- Planning and executing all aspects of audit assignment including risk identification and assessment, preparing audit programs, responding on client queries on various technical areas; reviewing and identifying issues for reporting in the Report to Management.
- Preparing Audited Financial Statements and Report to Management on observations noted.
- Preparing and implementing budget for the audit assignment.
- Managing client relationships and business development (seeking new businesses).
- Follow-up on recovery of audit fees; coaching and monitoring performance of Juniors.

Key achievements:

- I contributed in establishing and formalizing the internal audit unit and advisory services to clients in different sectors including insurance, microfinance, mining, manufacturing and trading. Whereby the firm started to get new assignments for Internal Audits and Due Diligence.
- Championing training sessions for capacity building and updates on IFRS and Tax Laws.

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Position: Chief Accountant

Companies: B SGA Security Tanzania Limited, SGA Cash In Transit (T) Limited and SGA Guards (T) Limited

Period: September 2018 to June 2022

Being a Chief Accountant of 3 security companies operating through 8 branches across Tanzania, I have several responsibilities including:

- Signatory to all 21 bank accounts and 3 mobile money accounts, approving and ensuring all payments are processed on time and are compliant with tax laws and company policies.
- Treasury management – preparing monthly payment plans, projecting cash flows, ensuring all operating accounts and cash floats have sufficient balances for operations.
- Reviewing accounting transactions and ensuring all financial transactions are properly posted in Accounting System. Also, ensuring efficient utilization of the system.
- Preparing and analyzing monthly management accounts and all supporting schedules.
- Preparing annual budgets for all companies including forecasts for next 5 years, presentation to Group Office and monitoring implementation of approved budgets.
- Preparing job costing of products and advising the Sales team on price options.
- Managing compliance with statutory payments and filing of tax returns, WCF, ZSSF etc.
- Managing tax audits and handling correspondences with TRA, NSSF, WCF and ZSSF.
- Managing intercompany transactions and ensuring settlement is done timely.
- Ensuring internal controls of the Company are properly followed including bank and cash reconciliations, efficient manpower recruitment, branch audits/reviews etc.
- Supervising payrolls for all 4 companies and ensuring accuracy of data, salaries are paid on time, all advances are recoverable, correct terminal dues are paid on time etc.
- Supervising a team of 15 Accountants, coaching and monitoring their performance.

Key achievements:

Among the achievements at SGA Group include:

- Improve the quality of monthly management accounts by designing several excel templates to assist in analyzing data for decision making e.g. branch profitability analysis, vehicle running costs per KM, actual versus budget analysis.
- Develop templates for preparing annual budgets that are aligned with chart of accounts.
- Also, I designed procedures to test accuracy and analyze expenses related to staff imprest, procurements, payroll and cash collections.
- I managed to implement optimal liquidity planning thus all companies that I handled were able to operate without any bank loan and meet their investment strategies.

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Position: Assistant Audit Manager

Firm: Baker Tilly DGP & Co., Independent member of Baker Tilly International

Period: May 2017 to August 2018

I was promoted to this position in recognition of my efficiency and hardworking.

As assistant manager, I was responsible for the following:

- Managing a portfolio of 30 audit clients to deliver high quality assurance services.
- Planning and executing all aspects of audit assignment including risk identification and assessment, preparing audit programs, responding on client queries on various technical areas; reviewing and identifying issues for reporting in the Report to Management.
- Preparing complete sets of Audited Financial Statements.
- Preparing and implementing budget for the audit assignment.
- Follow-up on recovery of audit fees; coaching and monitoring performance of Juniors.
- Managing spot check assignments for WASH projects funded by UNICEF

Key achievements:

- I contributed to quality improvement and increasing efficiency on audit engagements through effective application of a new audit software and coaching other staff members.

Position: Audit Senior

Firm: Baker Tilly DGP & Co., Independent member of Baker Tilly International

Period: May 2016 to April 2017

I was working as an Audit Senior responsible for planning the audit engagement, coaching junior staff, and guiding them to execute audit programs, reviewing the working papers, executing audit completion procedures, preparing financial statements, preparation of management letters and finalization of the Audit Assignments. Also, I usually undertake Tax Consultancy duties including filing of VAT returns, filing of income tax returns and conducting tax computations.

After only six months with the firm, I was awarded the "Rising Star of the Firm Award" in recognition of my hardworking, competency and dedication to work.

Position: Grants Officer

Organization: Elizabeth Glaser Pediatric AIDS Foundation (EGPAF), Tanzania

Period: April 2015 to April 2016

I was responsible for preparing budgets for subgrantees that implements projects funded by USAID and CDC; reviewing cash reports; planning, conducting and coordinating Audit for Sub-grantees to assess compliance to Donor's rules and regulations including scrutinizing and assessing qualifying expenditures.

Key achievements:

During my tenure with EGPAF, I have managed to; improve accuracy and reliability of financial reports from Sub-grantees, Introduce SOPs for performing Compliance reviews; Introduce risk assessment tools to be used for risk assessment of sub grantees; and identifying frauds in subgrantees and recommending methods for managing fraud risks.

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Position: Assistant Auditor

Organization: Ernst & Young (EY), Tanzania

Period: September 2013 to March 2015

I started my career with EY, I was trained very well on auditing, internal controls, team supervision skills, IFRS, ISAs, presentation skills and the use of MS Excel.

I was responsible for executing audit programs of external audits to several large companies and Governmental Entities operating in Tanzania in various Sectors ranging from Telecommunication, Financial Services, Hospitality and NGOs.

Experience gained during my tenure at Ernst & Young include the following:

- Detailed understanding of Auditing Methodology and application of ISAs and financial reporting frameworks especially IFRSs.
- Evaluation and testing of effectiveness of internal control systems and advising management on improvements of internal controls.
- Good communication skills acquired through interviews with diverse clients.
- Team leadership skills acquired through several audit engagements

Key achievements:

My hardworking and efficiency at work was recognized and appreciated by my employer. This led to being rated as exceeded expectations from assigned duties during my first year with the firm and got double promotion.

EXAMPLES OF EXTERNAL AUDIT ASSIGNMENTS DONE IN DIFFERENT SECTORS

- **Construction:** Larsen & Toubro Zanzibar and Camel Concretes (T) Limited
- **Hotel & hospitality:** Thanda Tanzania Limited, Hotel Verde Zanzibar and Plan Hotel Ltd
- **Insurance:** Tanzindia Assurance Co. Ltd
- **Manufacturing:** Jambo Plastics Limited and Mount Meru Millers Co. Ltd.
- **Oil & Gas:** Camel Oil (T) Ltd, United Petroleum Ltd (Zanzibar) and Oilcom (T) Limited
- **Real Estates:** PME Properties Ltd, Karman Investment Co. Ltd and The Spring Realtors Ltd
- **Trading Companies** – Generics and Specialties Ltd, GRW Engineering Trailers Ltd and Tanzania Clou Electronics Co. Ltd.
- **Transportation:** East Africa Warehousing (T) Ltd and Al-Hushoom Investment (T) Ltd

EXAMPLES OF INTERNAL AUDIT ASSIGNMENTS DONE IN DIFFERENT SECTORS

- **Insurance:** Metro Life Tanzania Assurance Co. Ltd and Meticulous General Insurance Co. Ltd.
- **Financial Institutions** – AML Finance Ltd
- **Mining** – Ruvuma Coal Ltd and H.J. Stanley & Sons Co. Ltd

DECLARATION

- I hereby declare that, to the best of my knowledge and belief, information disclosed in this CV is correctly describing me, my qualification, and my experience.

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