

# FIRM PROFILE

# FROMPA & ASSOCIATES

Certified Public Accountants

**Registered Office:**

FROMPA & ASSOCIATES

Certified Public Accountants

Plot 1920, Block 115, Gulama, Kirowoza,

Old Jinja Road, Mukono

P.O. Box 4660, Kampala, Uganda

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## **BRIEF HISTORY AND BACKGROUND OF THE FIRM**

FROMPA & ASSOCIATES is an accountancy and advisory firm based in, Mukono, Uganda. Prior to Forming FROMPA & Associates, The Managing Partner CPA Fredricks Owora had worked with Grant Thornton Uganda at their Inception in Kampala Uganda as Audit Manager, (2006-2009) Osillo & Co (2010-2021) as Partner and TGS Osillo (2021-2024) as the Managing Partner. The Firm, therefore, has a Managing Partner with Over 19 years working Experience in Audit and Assurances, Tax advisory, Corporate Restructuring and Management, Not for Profit Organizations, USAID Projects, EU Projects , Forex Bureaus, Insurance Companies and Micro Finance Institutions and Bread for the World Projects under BMZ among others. CPA Fredricks Owora audited was the Lead of Auditor for the highest ever investigative Audit Claim of USD 18Million for theft of Proprietary data in Uganda

## **PHYSICAL LOCATION**

Our office location is as follows:

### **Registered Office:**

**FROMPA & ASSOCIATES**  
**Certified Public Accountants**  
**Plot 1920, Block 115, Gulama, Kirowoza,**  
**Old Jinja Road, Mukono**  
**P.O. Box 4660, Kampala, Uganda**  
**Tel: +256 783 41 66 29 / +256 / +256 757 63 48 78**  
**Email: [info@frompaandassociates](mailto:info@frompaandassociates), Website: [www.frompaandassociates.com](http://www.frompaandassociates.com)**

## **LEGAL STATUS OF THE FIRM**

FROMPA & ASSOCIATES is a general partnership with 3 partners: CPA Owora Fredricks, CPA Okello Moses and CPA Paul Owor Ogwang

## **PRACTISING CERTIFICATE OF THE PARTNERS**

All our partners are duly registered and licensed to practice by the Institute of Certified Public Accountants of Uganda (ICPAU). A Member of International Federation of Accountants (IFAC), Copies of our present and previous practicing certificates will be availed on request.

## OUR SERVICE OFFERING

### Audit

Audit is at the core of our business. Our teams of professionals understand the unique issues facing different industries and deliver a service that responds to those requirements. We are committed to audits of high quality, delivered by teams with high technical and ethical standards.

We respond to the unique needs of every client, while meeting current auditing and accounting regulations. The outcome is an efficient but thorough audit process and incredible insights to enable you succeed in your core mission.

Our audit practice delivers the following services:

- Financial statements audit
- Employee benefit plan audit
- Government Entities and Parastatals Audit
- Grant Audits
- Project audits of USAID, EU, BMZ (Breed for the World), and other Donor funded Projects
- Internal audit
- Forensic audit
- Forex Bureau Audits
- Insurance Companies Audits
- Micro Finance Institutions Audits
- Independent business review
- Special audit
- Audit of IT systems
- Audit of banking IT Systems and Servers
- Software developments audit

Our audit teams are partner-led, and we adopt a personal hands-on approach to the relationship. Our teams use their sector specific knowledge to bring value to the audit process.

**We understand that managing finances is a key part of your organization, especially as business risks have become more challenging in recent years. Our teams are alert to opportunities to improve systems and internal controls and reduce your business risks.**

### Tax

Every organisation has tax obligations under the income tax act including those that are generally exempt from income tax. We work with organisations on a number of tax compliance and planning situations. Recognizing the taxes, you are liable for and managing compliance and payments ensures an entity keeps its tax exposure at the minimum. Our tax experts ensure you are compliant with all tax requirements and propose pragmatic solutions that ensure you minimize your exposure and liability.

Our tax team deliver the following services:

- Tax compliance and advice
- Tax Health Checks
- Assistance with tax audits
- Expatriate tax and payroll
- Handling tax Matters with Uganda Revenue Authority on behalf of the Clients
- EFRIS Training and Management
- Tax Planning
- International tax

**You will benefit from our rare breadth and depth of tax expertise as well as our proactive, innovative approach to reducing your tax burden. You can rely on our consistent commitment to offering you a truly personal service that is of a quality that leads to many of our clients develop a long-term relationship with us – and confidently recommending us to their contacts and friends.**

## **Accounting**

Our accounting services enables organizations comply with the unique accounting and reporting requirements of funding partners. We assist you present financial information in a way that gives a clear view of your Organisational performance.

Our suite of accounting services includes:

- Outsourced accounting support and book keeping
- Financial and investment analysis
- ERP Integration with EFRIS
- Financial statements preparations
- Reconciliations and reconstruction of accounting records
- Interim financial management services
- Preparation of operational manuals (finance, procurement, etc)

**For many organizations, growth is organic. There are phases in your growth cycle where you realize that your accounting systems, processes and practices cannot keep up anymore to your scale of operations. There are several indicators that your accounting processes may not be able to keep up anymore: delayed reporting and audit completion, fraud, finance staff turnover, etc.**

## **Human Capital**

Identifying the right people who will drive your organization forward is a critical decision. You need to get the right people with the right skills in the right roles at the right time and be able to get the best out of them while making sure that you create the environment in which they thrive.

We bring credibility, independence and expertise to the assignment and work with your HR team to ensure the best results.

Our range of human capital services include:

- Executive recruitment
- Talent management
- Change management
- Development of manuals (HR manuals)
- HR technology
- Payroll Management
- Payroll Software

## **Corporate Governance**

Issues regarding Corporate Governance have become increasingly important for many organizations to consider the number of recent, high profile corporate collapses.

We understand the importance of having specific rules in order to ensure that the conduct and actions of senior management are in the best interests of the organization as a whole and do not favor themselves or specific stakeholders. By setting up, following and communicating a clear delegation of authority, your employees recognize the decisions that they can and cannot make on their own.

FROMPA & ASSOCIATES will be your partner in guiding you through the complexities of writing and implementing corporate rules and regulations.

Typical issues that are usually addressed include:

- audit independence
- Trade finance services like Letters of Credit, Bank Guarantees, Comfort Letters, Advance Payments Guarantees, Complex and Structured Financing of your Entities.
- Raising funds for both SMEs, Public Entities and NGOs
- financial statement integrity
- executive remuneration
- corporate disclosures and stakeholder information
- board composition, performance and review
- members voting rules and company meeting conduct
- strategy setting and monitoring
- management information systems
- authority and reporting guidelines

**In the absence of clear delegation of duties and corporate governance, your organisation may encounter difficulties raising funding and implementing projects. It can also result in internal disputes that, if managed poorly, can be costly and could lead to failure of the organization. It's important to get corporate governance right.**

### **Technology**

Our Information Technology consulting team can help you access and understand technological solutions to drive your performance. Combined with innovative thinking, we leverage a wealth of business expertise, specialist skills and knowledge to identify opportunities for IT improvement.

By taking the time to understand your business requirements, current processes and desired outcomes, FROMPA & ASSOCIATES can provide solutions to IT problems that affect all aspects of your organization. We understand that IT systems need strategic planning, thoughtful risk assessment and guided implementation. Our team can highlight opportunities for improvement and manage every step for smooth implementation in your business.

Our IT consultants and advisers can assist in a few areas of your business.

### **IT strategic development and implementation**

FROMPA & ASSOCIATES will help you understand the strategic position of your business, identify issues and opportunities for IT improvement. Together, we'll establish a strategic direction for continuous development and improvement of your IT infrastructure.

### **IT risk assessment and assurance**

Aimed at identifying information systems, we undertake a risk review of controls, security and management of IT systems and infrastructure, then devise an action plan to protect corporate assets.

### **Systems technology diagnostics**

Our systems review will highlight and explain your business opportunities for process improvement, security, file maintenance, data input and output controls, installations, upgrading procedures and reporting requirements.

### **Xero**

Xero is a small entity accounting system that is developed and hosted in the cloud. Xero provides a real time snapshot of your financial position, allowing your organization to easily share information with your members, volunteers, even your board. It provides a level of transparency and fraud prevention that everyone will appreciate. We assist small entities to implement Xero as a basic accounting system to manage their accounting and finances.



### **QUICK BOOKS ADVISORS**

## NAMES AND PARTICULARS OF THE FIRM'S MAJOR CLIENTS

<p><b>Government &amp; Not for Profit</b></p> <ol style="list-style-type: none"> <li>1. Advocates Coalition on Development and Environment (ACODE)</li> <li>2. Federation of Uganda Employers</li> <li>3. Human Rights Network Uganda</li> <li>4. Legal Aid service Providers Network (LASPNET)</li> <li>5. Office of the Auditor General</li> <li>6. Royal Norwegian Embassy Uganda</li> <li>7. Trust for Widows and Orphans</li> <li>8. Uganda Association of Women Lawyers (FIDA Uganda)</li> <li>9. Worship Harvest Ministries</li> <li>10. Federation of Uganda Employers Pension Fund</li> <li>11. Legal Aid Network Uganda</li> <li>12. Africa Freedom of Information (AFIC)</li> </ol>	<p><b>Financial Services</b></p> <ol style="list-style-type: none"> <li>1. Harvest Finance Limited</li> <li>2. Hope Development Initiatives SACCO</li> <li>3. Laffe Forex Bureau Limited</li> <li>4. PLC Investments Limited</li> <li>5. Roofings Rolling Mills Employee's SAC</li> <li>6. Claims Care Uganda Limited</li> <li>7. Walimo SACCO</li> <li>8. UNATU SAACO</li> <li>9. Kireka SACCO</li> <li>10. Sky Reinsurance Uganda Limited</li> <li>11. Interlink Insurance Uganda Limited</li> <li>12. Murich Insurance</li> </ol>
<p><b>Construction &amp; Trade, Mining</b></p> <ol style="list-style-type: none"> <li>1. Prisma Limited</li> <li>2. Octagon Limited</li> <li>3. Ghashyam Hardware Limited</li> <li>4. Fujitec Elevators (E.A) Limited</li> <li>5. Heitz Cellar Group Limited</li> <li>6. JKL Dolphins Sports Club Limited</li> <li>7. East Coast Services Limited</li> <li>8. Eastern Rock Limited</li> <li>9. Lifeway Pharmaceutical Industries Limited</li> <li>10. China National Complete Plant Import and Export Corporation Ltd</li> <li>11. Suez International Uganda</li> <li>12. African Panthers Resources Uganda Limited</li> <li>13. Famous 2009 Limited</li> <li>14. Limbani Holdings Uganda Limited</li> </ol>	<p><b>Services</b></p> <ol style="list-style-type: none"> <li>1. Commodity Media (U) Limited</li> <li>2. New Day Media Group Limited</li> <li>3. Premium Perspectives Limited</li> <li>4. Ridge Consulting</li> <li>5. Samaka Consults (U) Limited</li> <li>6. Simple Solutions Holdings Limited</li> <li>7. Smart Consult (U) Limited</li> <li>8. Success Africa Limited</li> <li>9. TMA Architects and Urban Designers Uganda Limited</li> <li>10. Cure Pharmacy Limited</li> </ol>



## **MEMBERS OF STAFF, THEIR QUALIFICATIONS AND EXPERIENCE**

No	Name	Qualifications	Years of Experience
1	Owora Fredricks	CPA qualification. MBA (Accounting & Finance); B Business Administration (Accounting).	Over 19 years' experience in audit, accounting and tax.
2	Moses Okello	CPA Uganda, B.Com and Currently Pursing MBA	15 Years experience in Audit, Accounting and Tax
3	Paul Owor Ogwang	CPA Uganda, B.Com (accounting and Finance), Currently Pursing MBA and Certified Tax Advisor	Over 15 years experience in audit and accounting.
4	Akello Hope Agnes	BBA, MBA and currently CPA Level II	Over 8 year's experience in audit and accounting.
5	Juliet Catherine Allowo	Bachelor of Science in Education, CPA, CTA	Over 10 years' experience in audit, tax and accountancy services.
6	Namake Brian	CTA, Kenya, Bachelor of Business Administration, CPA Level II	Over 7 years' experience in audit, tax and accounting.
7	Ojara Emmanuel	Bsc Accounting & Finance; CPA	Over 6 years of experience in audit, tax and accounting.
8	Masaba Nicholas	Bachelor of Commence management; CPA & FCA student	Over 8 years' experience in financial consulting, tax audits and accounting.
9	Gimono Hope	Bachelor of Business Administration,	Over 8 years' experience in IT audits and financial reporting
10	Anne Leah Amuge	Diploma in Accounting, bachelor's in accounting, CPA II	Over 8 years in Accounting & Audit
11	Acuda Anthony IT Auditor	Master of Science in InformationTechnology, Bachelor of Sciencein information technology, Certified information systems auditor	12 years working experience
12	Joshua Tendo Service Field Engineer/Software Test Engineer	MSc. Information Systems Makerere University Ongoing, BSc. Electrical Engineering Makerere University 2007 – 2012	10 years working Experience
13	ARTHURNASIUS AMANYIRE	Master of Science Big Data in Business , Bachelor of Science in Statistics and Computer Science	10 years' working experience
14	ACELLAM GUY	Master of Computer Science (Machine Learning and	12 years of working Experience

		Computer Vision), Bachelor of Computer Science	
14	Caleb Ayebazibwe	Bachelor of Science in Computer Science, Post Graduate Diploma in Project Management	11 years working experience

## FIRM ORGANISATIONAL STRUCTURE



## GENERAL AUDIT APPROACH

FROMPA & ASSOCIATES as a duly registered firm in Uganda conforms to the professional pronouncements and standards in Uganda and beyond. We complement the professional standards with the best proven practice in professional services delivery.

We comply with the International Standards on Auditing (ISAs) and the reporting framework of our clients such as International Financial Reporting Standards (IFRSs), International Financial Reporting Standard for Small and Medium Sized Entities (IFRS for SMEs), International Public Sector Accounting Standards (IPSASs) and other reporting frameworks for special purpose financial reporting.

Our audit process is fully computerized following the deployment of Draft Worx Audit and Work papers solution. This software enables us produce complete and accurate Work papers and lead schedules in the audit process. We also apply the RAC audit methodology.

## FIRM QUALITY CONTROL

### 1. Quality Policy:

FROMPA & Associates is committed to providing high-quality audit services that meet or exceed client expectations and regulatory requirements. Our firm is dedicated to maintaining the highest standards of professionalism, integrity, and ethical conduct in all our audit engagements.

### 2. Quality Objectives

- ✓ To consistently deliver accurate and reliable audit reports that provide valuable insights to clients.
- ✓ To ensure compliance with auditing standards, laws, and regulations in all audit engagements.
- ✓ To continuously improve our audit processes and methodologies to enhance efficiency and effectiveness.
- ✓ To foster a culture of quality consciousness and continuous learning among our audit team members.

### 3. Quality Control Procedures

- ✓ **Engagement Acceptance:** Prior to accepting any audit engagement, a thorough assessment of client risks, independence requirements, and engagement scope is conducted to ensure alignment with our quality standards.
- ✓ **Audit Planning:** Detailed audit planning is carried out to identify key risks, objectives, and audit procedures. Adequate resources are allocated based on the complexity and size of the engagement.
- ✓ **Audit Execution:** Audit procedures are performed diligently and in accordance with professional standards. Evidence is documented systematically to support audit findings and conclusions.
- ✓ **Review Process:** All audit workpapers and reports undergo a comprehensive review by senior team members to ensure accuracy, completeness, and compliance with auditing standards.
- ✓ **Communication:** Clear and timely communication with clients regarding audit progress, findings, and recommendations is maintained throughout the engagement.

#### 4. Training and Development

- ✓ FROMPA & Associates invests in the continuous training and development of our audit team members to enhance their technical skills, industry knowledge, and professional competencies. Regular training sessions, seminars, and workshops are conducted to keep our team abreast of the latest auditing standards and best practices.

#### 5. Monitoring and Improvement

- ✓ Regular internal quality reviews and inspections are conducted to monitor compliance with our quality procedures and identify areas for improvement. Feedback from clients, regulators, and stakeholders is also solicited to enhance our audit services continually.

#### 6. Compliance

- ✓ FROMPA & Associates ensures strict adherence to all relevant laws, regulations, and professional standards governing the auditing profession. Our firm maintains independence, objectivity, and confidentiality in all audit engagements. This Quality Procedure document serves as a framework for ensuring the delivery of high-quality audit services at FROMPA & Associates. All team members are expected to

familiarize themselves with these procedures and uphold our commitment to excellence in every audit engagement.

## Curriculum Vitae of Key Staff

### Curriculum Vitae- Fredricks Owora

#### Bio Data

Name: Fredricks Owora  
Date of birth: 4th Jan 1978  
Marital status: Married  
Tel: +256 772561247 and +256 757634878  
Nationality: Ugandan  
Email: [fredricks.owora@gmail.com](mailto:fredricks.owora@gmail.com)

### Educational Background

**2010- 2012- Uganda Management Institute,**

**Master's in business administration (MBA)-**

**2007-2010- Institute of Certified Public Accountants of Uganda Qualification-  
CPA Uganda- Certificate**

1999–2002-Namasagali University (Currently Busitema University)- Kamuli- Uganda, Bachelor of Business Administration

**1997-1998 Manjasi High School - Tororo**

- Uganda Advanced Certificate of Education (UACE)

**1993-1996 Manjasi High School (UCE)**

- Uganda Certificate of Education

**1986-1992 Murchison Bay Primary School- Luzira- Kampala**

Primary Leaving Examinations Certificate (PLE)

### Work Experience

Year	Organisation	Position	Achievements
<b>Jan 2025- Todate</b>	<b>FROMPA &amp; ASSOCIATES</b>	<b>Managing Partner</b>	<ul style="list-style-type: none"><li>▪ As a Managing Partner, I lead the firm in execution of client assignments.</li><li>▪ I am the quality champion of the firm and manage all client relationships for all assignments in the firm.</li><li>▪ I am responsible for ensuring the audit is completed with appropriate rigor, on time and for signing off on the work completed.</li><li>▪ I maintain contact with the client ensuring they receive a high-</li></ul>

			<p>quality service. I manage a portfolio of clients in financial services, insurance, natural resources, construction, trading, and services sectors.</p> <ul style="list-style-type: none"> <li>▪ I also leading business development within the firm, act as the Managing Partner and the contact with clients in Uganda.</li> <li>▪ Providing Trade Finance Consultancies for clients- Like Letters of Credit, Bank Guarantees, Advance payment Guarantees, advice on Bond Issuance, IPO Issuances, Raising Equity Etc</li> </ul>
2021-Dec 2024	TGS Osillo-Certified Public Accountants	Managing Partner	<ul style="list-style-type: none"> <li>• The Firm Attained International Affiliation with TGS Global Members Firms</li> <li>• Double Revenue Turnover</li> <li>• Increased Firms Ranking from 2B to Class 2A</li> </ul>
2014-2021	Osillo & Co-Certified Public Accountants	Partner	<ul style="list-style-type: none"> <li>• Increased the client's base from 30 to 100</li> <li>• Increased on the Business Development</li> <li>• Developed a through Training Program for the firm's staff</li> </ul>
Apr 2012-March 2014	EFC (MDI) Limited	Finance Manager	<ul style="list-style-type: none"> <li>• Processed MDI license from Bank of Uganda</li> <li>• Building up the Finance Departments and staff training</li> <li>• Investments in Treasury Bills and Bonds</li> <li>• Increased on the start up company Liquidity and profitability</li> </ul>
2010-2012	JKL Dolphins Sports Club Ltd	Finance & Administration Manager	<ul style="list-style-type: none"> <li>• Prepared Project Proposals for Funding and got funds</li> <li>• Training of staff in Financial Management Skills</li> </ul>
2006-2009	Grant Thornton Uganda-Certified Public Accountants		<ul style="list-style-type: none"> <li>• Negotiated the Oil and Gas Contracts for the firm</li> <li>• Trained staff in Audit and Accounting skills, Taxation and Model File</li> </ul>

#### **KEY AREAS OF EXPERTISE**

**Computerized and Manual Accounting**



- Preparation of Budgets for Corporate Entities, Not for Profit Organizations and SME's
- Preparation of consolidated financial statement, investment liquidity tools management systems,
- Approving accounting entries and filling statutory returns to Bank of Uganda
- Preparing management account, negotiating interest rates with financial institutions and investing excess liquidity
- Training staff in the Accounting department, counting cash balances at the vault and strong room and carrying out unannounced cash counts at the main branch
- Preparing budgets, forecast, and monitoring loan schedules and reconciling the interest receivables and the trial balance amounts
- Ensuring that the fixed asset register is up to date and monitoring insurance policies that are about to expire and renewing them
- Negotiating with contracts and ensuring that contracts are renewed before expiry,
- Ensuring that internal controls in the accounts departments are properly adhered to
- Bidding for treasury bills and investing excess liquidity
- Ensuring that all statutory returns are submitted and on time among others below
- Preparing Accounting records and books from source documents to generation of Trial Balance, Statement of Comprehensive Income (Profit & Loss), Statement of Financial Position (Balance sheet), Statement of Cashflows (Cashflow statements) etc.
- Application of International Financial Reporting Standards (IFRs) and International Public Sector Standards in preparation of accounting records
- Ensuring that the accounts are prepared as per financial manuals and other guidelines followed by respective organizations,
- Preparing management accounts for the directors and other stakeholders as they deem necessary,
- Reconciliation of ledger accounts for both creditors and debtors and analyzing any disparities within the ledger accounts and generating statement of accounts and submission to respective parties.
- Ability to analyse overdue accounts and investigating reasons for the deviation,
- Ability to analyse documents submitted for payments for their validity, accuracy and completeness and detecting, correcting errors and irregularities, ensuring that payment vouchers to include details of payments, account codes, analysis codes and identification numbers as outlined in the chart of accounts among others

## **Internal and External Audits**

### ***Internal Audits***

- Ability to verify the existence and effectiveness of internal control systems,

- Ability to assist in audit planning,
- Carrying out financial, operational and compliance audits,
- Carrying out adhoc assignments where needed in particular areas,
- Auditing procurement procedures and payments to ensure that all goods and services are properly ordered, received and examined in accordance with the regulations,
- Producing audit reports among others

### **External Audits**

- Planning financial audits, supervising their execution and reviewing the work done by others, gathering audit evidence, supporting documents, analysis of the audit evidences gathered and forming opinion on financial statements.
- Auditing books of accounts using the standard operating guidelines and audit programmes like IDEA, Horizon Explorer, CAAT among others, case ware accounts production package
- Preparation of management accounts, audit files both permanent and current files, review of the audit working papers, cross referencing, leader schedules to supporting documents amongst
- Conducting both forensic and investigate audits tailored to meet the needs of the customers

### **Taxation and Tax advisory services**

- Filing statutory returns online using etax systems from Uganda Revenue Authority and expertise in the audit of statutory returns like Pay As You Earn (PAYE), Valued Added Tax (VAT), Excise Duty, Imports and Exports and withholding tax among others
- Applying for Tax Identification numbers online on behalf of clients
- Processing of Export License for clients
- Reconciliation of taxation matters with Uganda Revenue Authority
- Supervising tax audits and reconciliation for clients
- Applying and processing tax clients certificates for clients
- Tax planning for clients, applying with withholding tax exemptions, tax refunds and audits ...

### **Management Consultancy and Advisory services**

- National Information Technology Authority of Uganda- Min of ICT- preparing terms of reference and bid documents for outsourcing of the business process outsourcing (BPO) centre. (Ministry of Information and Technology, ICT)
- Training staff on Accounting, Auditing and Tax advisory management and accounting software's
- Developing Terms of Services for clients, Human Resource Manuals, Accounting Manuals, and Training materials for financial institutions, Not for Profit Organisations
- Liaising with Uganda Investment Authority, applying and processing investment licenses for clients
- Conversant with donor funds and reporting guidelines and procurement and disposal of Public Assets, rules and procedures.
- Preparing Business Plans and submission to clients for evaluation and analysis

Preparing of tender documents for clients, expertise in tender evaluation and preparing for using both local rules, USAID, Breed for the World Projects under BMZ, and European Union (EU) policies and guidelines on contracts and payments

- Preparation of legal documentations for mortgages and Loans
- Development of human resource manuals, accounting and finance manuals,
- Development of job specifications, conducting interviews and selection of appropriate staff for organizations,
- Applying and processing work permits for clients in liaison with Ministry of Internal Affairs
- Company registration both local and international with the registrar of companies
- Preparing articles and memorandum of association for companies, expertise in drafting legal documentations like resolutions, minutes of meetings
- Registration of Non-Governmental Organizations with NGO Board at Ministry of Internal Affairs,

### **Referees**

CPA Ochwo Joseph  
Head of Risk and Compliance CRS East Africa  
Tel: +256-706235020  
Email: [ochwojoseph@yahoo.com](mailto:ochwojoseph@yahoo.com)

Dr. CPA, JT Nyanganya

Managing Partner JT Partners  
Tel+ 256 706 744 111 / +256 782 730 595  
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CPA Hillary Akuku  
Chief Internal Auditor  
Steel and Tube Uganda Limited  
Tel + 256 772 122 236  
Email: [Hillaryakuku@gmail.com](mailto:Hillaryakuku@gmail.com)

### **CERTIFICATION:**

I, the undersigned, certify that to the best of my knowledge and belief, these biodata correctly describe me, my qualification and experience



**CPA Fredricks Owora**

**MOSES OKELLO**

**P.O Box 24624, Kampala.**

**+256776121857**

## ACCOUNTING & FINANCE PROFESSIONAL

Self-motivated, result oriented professional with experience in Grants management, Finance management, administrative service experience, Credit risk management in finance function, bad debts prevention management, and customer service management, seeking challenging position in accounting and finance. Goal oriented, analytical finance major with expertise in account and finance management, receivables management, finance analysis, accounting procedures and business administration. Astute ability to meet tight deadlines in a fast-paced environment and to solve problems in an effective and creative manner in a challenging position.

I have experience in donor fund management from both real fund management and audit perspective.

**A fully registered member** of the institute of certified public accountants of Uganda (ICPAU).

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## Key Skill and experiences

**Financial management:** Experience managing financial transactions and I have gained experience in administration. I have the ability to identify issues, formulate opinions, and draw conclusions and recommendations and ability to control company finances in line with the set policies and procedures.

I have provided coaching or training to new staff members within area of expertise.

I have experience in both development and humanitarian context.

Experience performing financial analysis at a national and/or field operational level.

**Resource Mobilization skills:** ability to have people and resources ready to move or act.

**Banking Transaction skills:** Ability to handle large volume of banking transactions with the highest level of attention to details and integrity.

**Treasury policies, procedures & controls skills.** Dealing with bank related procedures and policies to ensure timely closure of the transactions.

**Problem solving** - Resolves in-depth queries in a methodical manner independently and with internal and external business partners to find appropriate resolutions, efficiencies and high level of quality.

**Team Player** – I enjoy sharing knowledge and encouraging development of others to achieve specific team goals.

**Planning and organizing** - Refined planning and organizational skills that balance work, team support and ad-hoc responsibilities in a timely and professional manner.

**Communication** - Deals with internal and external customers at all levels via telephone and email, to ensure successful communication via actively listening and probing questions. **Systems knowledge** – Proficiency in the use of **NAVISION, SAGE ACCPAC, Integrated financial system (IFS)** Quick books, Tally, MS Office Microsoft Excel, power point, word and e-business and web design. Experience in preparing and analyzing reporting data for management accurately and to timescales.

Enormous experience in managing people from diverse culture and background.

I have provided input into policy discussion and decision.

### **Jan 2025- To date- Partner- FROMPA & ASSOCIATES Responsibilities**

- To oversee and manage audit engagements, ensuring that they are conducted in compliance with relevant auditing standards and regulations.
- Providing leadership and guidance to audit teams, reviewing workpapers and financial statements, and ultimately signing off on the audit report.
- Client relationship management by serving as the main point of contact for clients, addressing their needs and concerns throughout the audit process. My ability to build and maintain strong client relationships is essential to the firm's success.
- Business development activities. This includes identifying new client opportunities, preparing proposals, and participating in client presentations. Providing strategic input and business acumen are crucial in driving the growth and success of the firm.
- Contributing towards firm management by providing direction and oversight, promoting a culture of quality and professionalism, and supporting staff development and training initiatives.
- Providing leadership skills, technical expertise, ethical judgment, and effective communication abilities in fulfilling my roles and responsibilities as a partner in an audit firm.

### **Accounts Officer- Grants, Ministry of Health- CDC Corporative Agreement (MoH- CDC CoAg) November 2021 to 2024**

- The Accounts Officer Grants is the Focal Person at the Regional Referral Hospital, prepares monthly fund accountability reports, monitors the MoH-CDC RRH budget, and prepares MoH- CDC RRH CoAg budget and work plans for new and continuous grant applications.
- Prepares payment vouchers for grants for all CDC CoAg RRH payments.
- Preparing Monthly Bank reconciliations for RRH CDC CoAg designed bank account.
- Reviewing activity requests received from the Community Health of Department and submitting them to the RRH Director for approval.
- Following up accountabilities for fund advanced to implementers of activities.

- Maintaining ledgers and cashbook for the CDC CoAg RRH.
- Preparing and submitting tax deductions like WHT to URA through the RRH main TIN/URA account.
- Ensuring that VAT suppliers are registered on EFRIS before their payments are processed.
- Preparing quarterly VAT schedules and submitting them to Senior Grants and Contracts Officer for consolidation and onward submission to CDC.
- Supporting to the RRH Procurement Officers in Procurement of supplies and logistics for the CDC CoAg RRH mechanism.
- Preparing and submitting monthly budget analysis (Income and Expenditure analysis) to the Senior Grants and Contracts Officer.
- Acting as a Bank Agent for the MoH-CDC CoAg at RRH delivering and picking banking documents and withdrawing cash where necessary as well as being in charge of petty cash for MoH-CDC CoAg/ RRH office.
- Maintaining an updated Asset Register and ensuring it is incorporated in the main register of the RRH.

### **Regional Finance officer, Strengthening Education System for Improved**

#### **Learning (SESIL) \_DFID January 2019 – October, 2021**

- Ensure project compliance with terms and conditions in the donor agreement, including compliance with procurement policy, and immediate notification of deviations to Head Office finance department.
- Responsible for assisting project staff on finance manual requirements, capacity building for staff on finance activities in compliance with policy and procedures and ensuring that new onboard staff members are properly inducted and oriented to finance manuals.
- Responsible for preparation and submission of monthly budget analysis (income and expenditure) to the country finance head.
- Participate actively in organizing meetings, workshops or seminars for the region including but not limited to procurement of conference services, meals, and venue.
- Carry out routine (monthly spot checks) monitoring of cash advances given to the District Strengthening coordinators.
- Review and verify financial documents to ensure compliance with generally accepted accounting principles, policy, and donor's requirements to avoid any forgery.
- Responsible for the mobile money transaction for the region by ensuring that the project beneficiaries receive their payment in a timely manner.
- Take responsibility for the cash flow management; this includes regular cash counts, verification of balance of cash book and cash-on-hand, solving imbalances, establishing and signing of cash count statements.
- 

#### **Audit Senior, Kumanya Karakuzi & Co. Certified Public**

#### **Accountants February, 2017- December, 2018**

- Planning and performing operational and financial audits. Identifying business process risks, provide management over a portfolio of clients and deliver high

quality audit and assurance service, including preparing and reviewing audit plans and work, manages project financials, including budgets, WIPS, timely billing and collection and variance recognition and carry out practice management activities e.g. resourcing client billing etc.

**Accountant accounts receivables: AAR Health Care (U) Ltd & Kampala Hospital, August 2016 – January, 2017**

**Credit granting process:** accountable for the entire credit granting process, including the consistent application of a credit policy, periodic credit reviews of existing customers, and the assessment of the creditworthiness of potential customers, with the goal of optimizing the mix of company.

Give final approval after making sure that the customer is able to pay for the goods and services offered.

Credit Risk management. Ensuring that potential clients are properly vetted before extending any credit facility to them and ensuring that the existing clients' records are regularly reviewed and potential bad debt avoided.

**Credit Controller: MTN Uganda January, 2011- July, 2016**

- Provide timely and accurate monthly reports (revenue, accruals etc.) and debts analysis. Maintain monthly statement of reconciliation on all account receivable related balances to support end of month financial close balances, Account Reconciliation, ensuring that all accounts are fully reconciled, checking customer's credit ratings with banks, negotiating re-payment plans, deciding whether or not to offer the credit to customer, dealing with internal queries about payments, ensuring customers pay on time, Setting up the terms and conditions of the credit, Management of Post Paid Collections, Management of Bad Debt, Fraud Prevention decides to terminate the contract.

**Team leader: MTN Uganda 2008 to Dec 2010**

- Coordinating the delivery of excellent service through effective supervision of assigned teams of back office Contact Centre advisors, Quality Management, Participate in the formulation of advisor

/Team Leader KPIs in support of the departmental objectives, Implement Contact Centre critical business processes and suggest improvements, Recommend training and development interventions and follow through to resolution, Implementation of the work place health and safety practices, Monitored employee files for monthly compliance requirements by utilizing computer system to generate reports, Recorded employee attendance, personal and vacation time and reported all leaves of absence to the benefits department on a monthly basis.

**Customer service advisor: MTN Uganda 2006-2008**

- Responded to and initiated contact with customers with the aim of attending to customer needs through inbound and outbound connections within the defined

parameters, Lived the brand values in dealings with customers and colleagues, Utilized appropriate Customer Service systems, data bases, processes, policies and procedures to support work, Educated customers on MTN's products and services, Handled customer complaints and needs with the approved level of service and urgency to enhance customer satisfaction

**Teller: Stanbic Bank Uganda Ltd 2005-2006**

- Attending to customers' queries, receiving money from the bank customer and making appropriate cash deposits on their behalf, and ensuring that there is accuracy in both the total cash holding and cash paid out.

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**Education:**

**Institute of certified Public Accountants of Uganda**

Certified Public Accountant **June, 2015.**

**Makerere University**

Bachelor of commerce (BCOM) 2011

**Makerere university business**

**school** Diploma in business

administration, **June 2005**

Certificate in business administration, **June 2002**

**Interests:** exploring and learning new things, caring for children, reading newspapers to keep updated with the current affairs, social networking, and visiting orphanage homes and visiting the sick.

**Reference:**

Kasule Samuel, Head of Finance, MoH-CDC CoAg Lourdel Towers, **Tel:**

**0772412479 Email: [kasulesamu@gmail.com](mailto:kasulesamu@gmail.com)**

**Harriet Karungi, Deputy Program Manager, SESIL (Strengthening Education System for Improved Learning),**

**Tel: 0772612624/0755781375 Email: [Harriet.Karungi@mottmac.com](mailto:Harriet.Karungi@mottmac.com)**

**Edema Charles, Project Manager, SESIL, Tel: 0772992419/0756392579**



## PERSONAL DATA

**OWOR PAUL OGWANG**

**P. O Box 702027 Entebbe, Uganda Tel 1: +256 779 033 829**

**Tel 2: +256 703 014 019**  
**Email: paulowor46@gmail.com**

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**Date of Birth:** 04 - Aug - 82

**Nationality:** Ugandan

**Marital Status:** Married

**Correspondence**

**Address:**

Mukono, Kampala

P.O. Box 702027,

Entebbe

Uganda

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## PROFILE

Astute Finance professional with experience across global business finance management. Skilled in profit and loss reporting, reconciliations, Taxation, and budget control for correct, up-to-date accounting, optimized financial processes, and systems for improved department efficiency. Successful at controlling budgets, administering payroll, distributing invoices, and handling any other accounting function in a focused and exacting manner. Central to maintaining compliant and sustainable business operations. Consistent in accurately tracking expenses, reconciling accounts, and supporting audits.

Paul is a graduate and **Member of the Institute of Certified Public Accountants of Uganda (ICPAU)**, **CP/15522 ICPAU ID: 119298** and holder of a bachelor's degree in commerce accounting from Makerere University, Masters of Business Administration (Pursuing) and Certified Tax Advisor (Pursuing).

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## WORKING EXPERIENCE

**Jan 2025- To date- Partner- FROMPA & ASSOCIATES**

### **Responsibilities**

To oversee and manage audit engagements, ensuring that they are conducted in compliance with relevant auditing standards and regulations.

- Providing leadership and guidance to audit teams, reviewing paperwork and financial statements, and ultimately signing off on the audit report.
- Client relationship management by serving as the main point of contact for clients, addressing their needs and concerns throughout the audit process. My ability to build and maintain strong client relationships is essential to the firm's success.
- Business development activities. This includes identifying new client opportunities, preparing proposals, and participating in client presentations. Providing strategic input and business acumen are crucial in driving the growth and success of the firm.

- Contributing towards firm management by providing direction and oversight, promoting a culture of quality and professionalism, and supporting staff development and training initiatives.
- Providing leadership skills, technical expertise, ethical judgment, and effective communication abilities in fulfilling my roles and responsibilities as a partner in an audit firm.

**07/ 2023 – 2024      MAHATHI INFRA UGANDA LIMITED/  
LAKE VICTORIA LOGISTICS LTD ROLE: FINANCE MANAGER**

**Company Overview:** Mahathi Infra Uganda Limited is in the transportation and storage of refined Petroleum Products to Uganda through Lake Victoria which was realized through construction of two Ships, Storage terminal, Oil Jetty and truck loading facility at Plot 5, Bugiri – Bukasa , Katabi town council – Wakiso District. The company's operations started in December 2022

***Duties and Responsibilities***

- Review the existing policies and procedures and come up with additional policies and procedures to address identified gaps
- Keeping updated with the emerging accounting and regulatory issues and evaluating their impact on the company to ensure compliance.
- Managing treasury activities and recommending to management investment options for surplus funds and fulfilling daily cash requirements of the organization.
- Ensure that all claims against the company are settled in time while adhering to the laid down procedures.
- Coordinating the external audits with the Finance department.
- Ensure that only goods and services consumed by the company are paid for at the agreed time with proper authorization.
- Ensure compliance with the tax laws and other relevant Government legislation in respect to deductions and remittance of taxes and other statutory deductions.
- Planning and ensuring production of financial statements such as statement of financial position, statement of financial performance, statement of Cashflows statements.
- Coordinate the preparation of the quarterly and annual budgets and carry out budget reviews.

**04/ 2021 – June 2023: REGAL PAINTS UGANDA LIMITED ROLE: SENIOR  
ACCOUNTANT**

**Company Overview:** Regal Paints Uganda Limited is a manufacturing Organization located in Namanve Industrial Park with regional depots in Mbarara, Arua, and Banda. It's a wholly owned subsidiary of Crown Paints Kenya Limited. It was established in 2006 and it's currently among the leading paints companies in Uganda. It produces both Industrial Paints and Decorative Paints. The products are used within Uganda and the surrounding countries i.e. Congo and Southern Sudan.

***Duties and Responsibilities***

- Prepare and analyze periodic management reports i.e. Statement of financial position, statement of financial performance and cash flow statements to detail

company revenues and expenses.

- Monthly processing of Regal Paints Uganda limited Payroll and getting approval by the Human Resources Manager and Head of officer.
- Investigate and resolve discrepancies in monthly bank accounts ahead of tight deadlines.
- Coordinate month-end closing processes to ensure completion ahead of aggressive deadlines.
- Work with SAP ERP accounting system to perform bookkeeping, invoicing and bank reconciliations to reduce invoicing time and decrease receivable turn cycles.
- Review the classification and recognition of fixed assets in the financial statements.
- Maintain the fixed assets register to ensure the monthly depreciation of Property, Plant and Equipment are properly recorded and the necessary reconciliation are done.
- Coordinate the periodic fixed assets verification exercise in accordance with the Regal Paints Uganda Limited policies and procedures.
- Preparation of statutory returns i.e. VAT, PAYE, NSSF, WHT and income tax return (both provision and final) and carry out the necessary tax reconciliations in the ledgers.
- Coordinate the preparation of the quarterly and annual budgets and carry out budget reviews.
- Accurately perform daily cash functions, including A/P and A/R tracking, budgeting, payroll transactions, expense management and various reconciliations.
- Investigate and resolve discrepancies in monthly bank accounts ahead of tight deadlines.
- Coordinating month-end closing processes to ensure completion ahead of aggressive deadlines.

## **JUNE 2014 – APRIL 2021: FAMOUS 2009 LIMITED ROLE: ACCOUNTANT**

**Company Overview:** Famous 2009 Limited is a civil engineering buildings and Construction Company with a registered office in Bukoto Kampala and was incorporated in 2010. It mainly deals in the construction of residential, commercial, government and Non-Governmental Projects within Uganda

### ***Duties & responsibilities***

- Maintaining the company's financial accounting, reporting and monitoring systems in compliance with regulatory requirements and the set policies.
- Participate and support in the development of the business plan and strategy.
- Review the general ledger postings and ensure that all reconciliations are done in time.
- Monitor the day today financial operations within the company payroll, billing, payments and collections.
- Tax management, planning and timely submission of statutory returns.

- Provide leadership and oversight to the finance and administration department including skills development.
- Maintain and effectively manage the fixed assets register.
- Budgeting: This comprises preparations of cash flow projections and ensuring appropriate liquidity for smooth implementation of program and expenditure management in line with the approved budgets.
- Coordinating with auditors ie Internal, External, URA, and NSSF auditors while carrying out their duties.
- Production of accurate financial reports for management and external parties including being responsible for the timely audit processes for both internal and external audits.
- Development of the finance department's overall objectives.
- Supervising the periodic stock-taking exercise and ensuring that the balances as per stock ledgers tally with actual stock.

### ***Key Achievements***

- Participated in URA Audits for the financial years ranging from 2011 to 2020. The audit was successfully done through maximum corporation and coordination with all the parties involved during the audit ie suppliers, bankers, customers, internal and external auditors and URA Audit team.
- Ensured that monthly returns such as PAYE, NSSF and VAT are filled and paid before the 15th of the following month.
- Ensured that provisional tax for both directors and company are filled in time.
- Improved bank reconciliation and ensured that all pending items are investigated and reconciled as soon as possible.
- Provided the company with information about NSSF i.e. its benefits to staff and the negative impacts on companies who do not want to register for NSSF. This was successful i.e. I managed to register the company for NSSF and all the staff.
- Ensured that creditors receive their payments as per the agreed periods.
- Ensured that payments from customers are made as per the agreed contract terms.
- Ensured that Annual returns ie Income Tax, the company returns with the registrar of companies and

directors' annual returns are done in time to avoid penalties

### ***MARCH 2010 – June 2012 LAKE VICTORIA SERENA RESORT ROLE: ADMINISTRATIVE/ GENERAL CASHIER***

#### **Duties and Responsibilities**

- Daily banking of cash collected and making cash reconciliation.
- Effecting cash payment as per the approval of the chief accountant and general manager.
- Making cash withdrawals from the bank.
- Handling any other correspondence between the bank and the company.
- Carrying out end-of-month/end-of-year stock taking as per allocation.
- Preparing end-of-month banking and petty cash journals.

- Performing any other duties as may be assigned

### ***Key Achievements***

- Ensured that cash collected is banked intact.
- Improved bank reconciliation and ensured that all pending items are investigated on time. Ensured that cash taken for expenditure is properly accounted for by the concerned department.

## **SEPT 2009 – MAR 2010 LAKE VICTORIA SERENA RESORT ROLE: FOOD AND BEVERAGE CASHIER**

### ***Duties and Responsibilities***

- Ensuring that bills are open immediately after a customer makes an order in the restaurant or bar.
- Closing of the open bills.
- Reconciling the actual collection and the systems report.
- Handing over the daily cash collection to the front office desk for postings

### ***Key Achievements***

- Ensure that cash collected is banked intact.
- Improved bank reconciliation and ensured that all pending items are investigated on time.
- Ensured that cash taken for expenditure is properly accounted for by the department concerned.

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## **COMPETENCIES**

- Professionalism: Sharing and practicing professional values and ethical standards.
  - Customer-centric: Always placing the customer at the center.
  - Teamwork: Team player with networking abilities and good interpersonal skills as well as strong intercultural skills.
  - Effective Communication: Excellent verbal and written skills.
  - Commitment: Take initiative and have the willingness to learn new skills continuously.
  - Technology awareness: Possess excellent computer skills and the ability to work in a challenging and dynamic environment
  - Excellent sales and negotiation skills. Client/Vendor Relationship Management
  - Innovation, design thinking, and process improvement
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## EDUCATION

***Makerere University Business School: Masters in Business Administration (MBA) 2024 – To date Qualification: MBA – Pursuing***

**Institute of Certified Public Accountants of Uganda (ICPAU), Kampala - Uganda.**  
2023 – To date ***Qualification: Certified Tax Advisor (Pursuing) Institute of Certified Public Accountants of Uganda (ICPAU), Kampala - Uganda.***

2023 **Qualification: Certified Public Accountants of Uganda (CPAU)**

**Makerere University, Kampala, Uganda**  
2010 - 2014 ***Degree: Bachelor of Commerce (Accounting)***

**Makerere University Business School, Kampala, Uganda**  
2004 - 2006 **Diploma: Uganda Diploma in Business Studies (Accounting)**

**Bukedi College Kachong'a, Butelaja, Uganda**  
2002 - 2003 ***Uganda Advanced Certificate of Education (UACE)***

**James Ochola Memorial SS, Tororo, Uganda**  
1998 - 2001 ***Uganda Certificate of Education (UCE)***

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## REFEREES


Francis Cherutich  
General Manager – Finance Mahathi Infra Uganda Limited  
+256709252130  
Francis.cherutich@lakevictorialogistics.com

Stella Akullo  
Revenue Assurance Accountant Nakasero Hospital  
+256704357214  
Aggreydenisokoth93@gmail.com

CPA Owora Fredrick Partner  
FROMPA & ASSOCIATES  
+256757634878  
Fredricks.owora@gmail.com

## DECLARATION

I Paul Owor Ogwang certify that to the best of my knowledge and belief, this CV correctly describes myself, my qualifications, and my experience.

Signature:  Date: 10/03/2025

## Curriculum Vitae- Namake Brian

### CURRICULUM VITAE

#### BIO DATA

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<b>NAME</b>	:	<b>NAMAKE BRIAN</b>
<b>CONTACT</b>	:	070 6818838
<b>EMAIL</b>	:	brian@frompandassociates.com
<b>ADDRESS</b>	:	Kampala
<b>DATE OF BIRTH</b>	:	<b>09<sup>th</sup>/02/1990</b>

#### PERSONAL PROFILE:

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Brian is a dynamic, focused and professional individual with work experience in finance, Accounting, marketing and administration work in challenging environments, demonstrating the ability to deliver results and make a significant contribution to organizations and partner's a like. He is an organized, self- motivated, result oriented, honest, team player, open minded and flexible person who handles new challenges with excitement, using expertise, knowledge and skills positively.

#### CAREER OBJECTIVES:

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To work in an organization that will expose me to diverse challenges and learning while making valuable contribution to the overall good of the organization, continuously acquiring more skills and knowledge thereby gaining work experience that can help me adapt in the ever changing and dynamic working environment in a professional manner while utilizing my full potential with a view of remaining relevant to tackle the ever-growing changes and demands in today's business environment.

#### KEY QUALIFICATIONS:

<b>PERIOD</b> <b>2021- To-date</b>	<b>INSTITUTION</b> <b>Institute of Certified Public</b> <b>Accountants of Uganda</b>	<b>AWARD</b> <b>ICPAU Level III</b>
2015 – 2018	Uganda Christian University	Bachelor’s Business Administration
2014 - 2015	Uganda Martyrs Namugongo	Diploma in Guidance and Counseling



2010 – 2011      Nairobi Aviation College  
2004 -2008      Aquinas High School

KATC Level 1 and 2  
Kenya Certificate of Secondary  
Education

## **WORK EXPERIENCE**

**Jan 2025- To date- FROMPA & ASSOCIATES**

**Position: Audit Manager**

**Duties and Responsibilities**

1. Planning and organizing audit engagements: Responsible for developing audit plans, setting objectives, and allocating resources to ensure that audits are conducted efficiently and effectively.
2. Supervising audit teams: Oversee and guide audit staff throughout the audit process, providing direction, support, and feedback to ensure that work is completed accurately and in a timely manner.
3. Reviewing workpapers and financial statements: Reviewing audit documentation, workpapers, and financial statements to ensure that they are accurate, complete, and in compliance with auditing standards.
4. Communicating with clients: Working as a key point of contact for clients, addressing any questions or concerns that may arise during the audit process and providing regular updates on the status of the audit.
5. Ensuring compliance: Responsible for ensuring that audits are conducted in accordance with relevant auditing standards, regulations, and firm policies, and that any issues or discrepancies are appropriately addressed.
6. Providing recommendations: Analyzing audit findings and provide recommendations to clients on ways to improve internal controls, financial reporting processes, and overall business operations.
7. Training and development: Training and developing audit staff, providing guidance on technical skills, professional development, and best practices in auditing.

Date	Location	Company	Position	Description	Achievement
2021-2024	Kampala, Uganda	TGS Osillo-Certified Public Accountants	Audit Manager	Planning and organizing audit engagements Supervising audit teams  Reviewing work papers and financial statements  Communicating with clients:	Trained the staff on Model File Audit  Trained staff on CaseWare Audit software  Trained Staff on Draft Worx Audit Software  Handled the ICPAU

				Ensuring compliance  6 Providing recommendations:  7. Training and development:	Inspection Quality Reviews  Audited and supervised over 100 audit clients
2019- Date	Kireka - Wakiso district	Osillo & Company Certified Public Accountants	Senior Auditor	As auditor senior am responsible for drafting accounts, management letters, lead teams in the firm's audit engagements and Tax management (filing tax returns ,tax registration ,to mention a few)	Have managed to participate in the following audits; Africa Freedom of Information Centre (AFIC), Uganda National Association of Teachers' Union SACCO, Ideal Tents Uganda, Federation of Uganda Employers, Walimu SACCOs Union to mention a few.
2019	Kireka- Wakiso district	Prowess Consulting	Accountant	As the accountant, I am responsible for accounts receivables, accounts payables filing tax returns and general ledger transaction cycle processing	I managed to fulfill all my responsibilities and duties.
2017-	Nairobi	Upper Hill High School	Accountant	As the accountant, I was responsible for accounts receivables, general ledger transactions, reconciling bank, and banking cheques.	I managed to fulfill all my responsibilities and duties.

## **WORK ABILITIES**

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The experience I have gained through working for the above organizations has enabled me to command strong interpersonal team building human resource skills, decision making skills, problem solving skills, budgeting ,tax management ,accounting and finance skills.

Am also capable of making strong mature decisions therefore when faced with crisis in absence of my supervisor, I can be able to make decisions that are beneficial to the company's growth and expansion.

## **KEY SKILLS AND KNOWLEDGE**

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Good command at both written and verbal communication skills mostly English, and Swahili.

Excellent interpersonal, communication, and analytical skills. Good working knowledge of the Microsoft office (Ms. Word, Excel)

I am also excellent at tally, draftworx, and good in odoo and quick books.

Excellent attention to details with commitment to high quality and accuracy.

## **INTEREST AND EXTRA CURRICULAR ACTIVITIES;**

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Meeting and working with people.

Having knowledge about new things, through research, I love adventuring and discovering new things.

I do also love interacting and making new friend

## **LANGUAGE SKILLS**

LANGUAGE	READING	SPEAKING	WRITING
English	Excellent	Excellent	Excellent

Kiswahili

Excellent

Excellent

Good

## **REFEREES**


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CPA Owora Fredricks  
Managing Partner  
FROMPA & ASSOCIATES  
Tel: 0757 634 878  
Email: fredricks.owora@frompaandassociates.com

Malinga Henry  
Technical Director  
JKL Dolphins Sports Club Limited  
Tel: + 256 757 501 451

**PRACTICING LICENCES**

**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**



**ANNUAL LICENSE FOR AN ACCOUNTING FIRM**

BE IT KNOWN THAT


**FROMPA & ASSOCIATES**

having met the requirements prescribed by the Accountants Act, 2013  
is a duly licenced accounting firm, for the year 2025, with the following practising accountant(s):

**Fredricks Owora**

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 8<sup>th</sup> day of APRIL 2025



Secretary

<b>Firm No.</b> AF0391	<b>License No.</b> L219/25	<b>Valid Until</b> 31 DECEMBER 2025
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**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA****CERTIFICATE OF PRACTICE**

This is to certify that

**FREDRICKS OWORA**

having been registered as a practicing accountant under the  
Accountants Act, 2013 is here by granted the authority to practice accountancy in  
Uganda for the year 2025 from date indicated below.

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 8<sup>th</sup> day of APRIL 2025

  
.....  
Secretary

**Practicing No.**  
**P0223**

**Certificate No.**  
**F364/25**

**Valid Until**  
**31 DECEMBER 2025**

**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA****CERTIFICATE OF PRACTICE**

This is to certify that

**FREDRICKS OWORA**

having been registered as a practicing accountant under the  
Accountants Act, 2013 is here by granted the authority to practice accountancy in  
Uganda for the year 2024 from date indicated below.

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 2<sup>nd</sup> day of JANUARY 2024

Secretary

Practicing No.  
P0223

Certificate No.  
F290/24

Valid Until  
31 DECEMBER 2024



**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**



**ANNUAL LICENSE FOR AN ACCOUNTING FIRM**

BE IT KNOWN THAT

**TGS OSILLO**

having met the requirements prescribed by the Accountants Act, 2013  
is a duly licenced accounting firm, for the year 2024, with the following practising accountant(s):

**Justin Keith Osillo  
Fredricks Owora**

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 2<sup>nd</sup> day of JANUARY 2024

  
Secretary

Firm No.  
AF0099

License No.  
L168/24

Valid Until  
31 DECEMBER 2024



**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA****ANNUAL LICENSE FOR AN ACCOUNTING FIRM**

BE IT KNOWN THAT

**TGS OSILLO**

having met the requirements prescribed by the Accountants Act, 2013  
is a duly licenced accounting firm, for the year 2023, with the following practising accountant(s):

**Justin Keith Osillo**  
**Fredricks Owora**

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 2<sup>nd</sup> day of JANUARY 2023  
Secretary

**Firm No.**  
**AF0099**

**License No.**  
**L052/23**

**Valid Until**  
**31 DECEMBER 2023**

**THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA****ANNUAL LICENSE FOR AN ACCOUNTING FIRM**

BE IT KNOWN THAT

**OSILLO & CO**

having met the requirements prescribed by the Accountants Act, 2013  
is a duly licenced accounting firm, for the year 2021, with the following practising accountant(s):

**Justin Keith Osillo  
Fredricks Owora**

Given under the hand of the Secretary of the  
Institute of Certified Public Accountants of Uganda

This 2<sup>nd</sup> day of JANUARY 2021  
Secretary

Firm No.  
AF0099

License No.  
L026/21

Valid Until  
31 DECEMBER 2021



## Professional Insurance Indemnity

### POLICY SCHEDULE

<b>AGENCY: MURICH INSURANCE BROKERS</b>		<b>Date: 14/02/2025</b>
<b>BRANCH: HEAD OFFICE</b>		
Policy No. 1/51/000010/2025		
<b>Class: PROFESSIONAL INDEMNITY</b>		
Name of Firm/Insured: FROMPA & ASSOCIATES		
Address: PLOT 1920 BLOCK 115 GULAMA KIROWONZA		
Telephone No: 0757634878		
Business or Profession: AUDITORS (CERTIFIED PUBLIC ACCOUNTANTS)		
<b>Summary of Cover:</b> Indemnity against legal liability to third parties arising from services performed, and/or duties undertaken on behalf of named Insured. Including errors, negligence, mistake and/or omission by the Insured or any employee while performing their professional duties.		
<b>Limit of Indemnity:</b> USHS. 60,000,000/= Shillings Sixty Million Only		
<b>INSURED PERSONS</b>	<b>QUALIFICATION</b>	<b>EXPERIENCE</b>
1. FREDRICKS OWORA	CPA, MBA, BBA	22 YEARS
2. MOSES OKELLO	CPA, BBA	15 YEARS
3. PAUL OWOR OGWANG	CPA, BCOM	15 YEARS
<b>PREMIUM</b>		
Basic Premium:	Shs.	900,000.00
+ T/levy	Shs.	4,500.00
VAT	Shs.	162,800.00
Stamp Duty	Shs.	35,000.00
Total	Shs.	1,102,310.00
<b>Period of Insurance</b>		
From: 13/02/2025 To: 12/02/2026		
(b) Any subsequent period for which the insured shall pay and the Company shall agree to accept a renewal/additional premium.		

**THE POLICY IS SUBJECT TO THE ATTACHED CLAUSES:**

In witness whereof this Policy is signed at Kampala this 14<sup>th</sup> day of February 2025

Checked by:



Signed by:

  
For and on behalf of:- Manager  
STATEWIDE INSURANCE CO. LTD