



2024 Crowe Global

# Transparency Report

# Introduction

Quality is fundamental to the leadership of an international network. The focus must be on the delivery of excellent services provided through collaboration across borders. Quality dominates the agenda of our stakeholders and standard setters. Crowe Global is committed to delivering quality, providing service excellence, working in the public interest, and supporting sustainable business. This transparency report details the commitment of Crowe Global to quality, sustainable behaviour, and work that is in the public interest.

We are engaged with the agenda to set new standards through our membership with the Forum of Firms and direct contact with international standards setters. Our member firms engage directly with quality initiatives in their own countries. Member firms that provide audit services have implemented the Quality Management standards issued by the International Audit and Assurance Standards. Crowe Global has developed its own Quality Management principles reflecting the requirements of the issued standards implemented by member firms that provide non-audit services.

Our firms have set quality objectives, identified quality risks that might impair achieving the objectives, and established responses that mitigate these risks. Implementing Quality Management standards was an opportunity to achieve ever-greater consistency across the network. We have further initiatives that support the management of risk and continuous quality improvement.

Embracing innovation and technology applications are essential to delivering quality and effectively working across borders. Cloud, data solutions, and artificial intelligence are transforming the way we work, enabling auditors to collect and study more data and increase efficiencies to information sharing.

We are confident that new Quality Management standards and Digital Transformation have positive benefits for quality and the delivery of consistent cross-border services.

# Compliance Statement

Crowe Global is an international network of independently owned and managed accounting and advisory firms that are licensed to use the “Crowe” brand in connection with the provision of accounting, auditing, tax, advisory, and other professional services to their clients. Crowe Global has member firms in more than 140 countries. In the year to 31 December 2023, the revenue of the member firms of Crowe Global was US\$5.3bn. The revenue from audit and related services in the year to 31 December 2023 was US\$1.94bn.

Crowe Global is commercially organised under the laws of Switzerland as a Verein (Association) and is a non-practising entity that does not provide professional services in its own right. Crowe Global is wholly owned by its member firms. Crowe Global operates through a wholly-owned subsidiary incorporated under the laws of the State of New York in the United States of America where it is headquartered.

Crowe Global is considered a “network” as defined under the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA) and by virtue of its membership of the Forum of Firms.

Crowe Global also licences Horwath HTL to member firms, offering consultancy services in the hotel, tourism, and leisure industries.

Network membership is based on embracing network strategy, core values, member philosophy, and strategic goals. The network works with members to achieve compliance. There are provisions for the removal of member firms who do not meet these expectations.

**Kamel Abouchacra,**  
Crowe Global CEO



# Our Commitment to Quality and Sustainability

Kamel Abouchacra was appointed as CEO of Crowe Global during 2023. Kamel has articulated a “Working As One” vision for Crowe Global with the aim of having a market position for the network alongside that of the larger established networks. Here, Kamel responds to questions about his commitment to quality and sustainability in his leadership of Crowe Global.

## **Why is the Global Transparency Report important to you?**

It is important to set the tone as a global network that is focused on quality and projects that quality to the market. We must be transparent in letting the market know what we stand for, what our values are, and our commitment to the public interest.

## **What does quality mean to Crowe?**

Quality is relevant for everything that we do.

This has to do with the way we conduct ourselves in terms of consistent service delivery. It is how we project our behaviours and present our brand as one that is focused on high-quality service. It is about our commitment to investing in our people to ensure they are upholding the highest standards of service delivery.

Quality is the anchor that defines who we are as a brand. We believe this is essential across all touchpoints with our members’ clients. Doing so will help build lasting value and improve clients’ brand loyalty.

## **What can a global network do to help its member firms with their investment in quality people?**

First, we want the Crowe brand to be attractive and stand out to potential talent, especially at a time where there are recruitment challenges in many markets.

Second, we are investing in refining our brand behaviours to ensure they continue to reflect who we are and how we want to be perceived in the market. This is reflective of our culture that focuses on continually evolving our brand behaviours to consistently match our stakeholders' expectations. As part of this journey, we are emphasizing the importance of quality as the underpinning of our go-to-market and service delivery.

ISQM 1 and our quality management programmes are an important foundation. Following from these, we want to have a culture that is focused on quality embedded deep within our network.

We are launching a leadership programme that focuses on quality and the type of behaviours that make us unique in the market and support exceptional service delivery.

## **Crowe has a vision of “Working As One” and being seen as a challenger to the established larger networks. How important is quality in achieving this vision?**

The “Working As One” vision is built around our five strategic initiatives. Collectively, they are about our ability to behave and be perceived. As a network, we remain dedicated to being integrated in how we engage with our members and their stakeholders.

Our brand relevance has increased through consistent visual and digital application. We must invest in the next generation of leaders and support a culture of excellence. We seek new ways to work across borders, seamlessly working together to identify solutions and deliver consistent client experience. Technology unites these all, and we are investing in understanding and applying evolving technologies at a faster rate.

## **The network has to be sustainable to be successful in the future. How can the network support its member firms in their sustainability initiatives?**

We all have a responsibility to our individual communities to be sustainable and contribute to wider society. We have built sustainability into our purpose, and this has been embraced by our member firms. As a network of professional services, we are well positioned to be a responsible and trusted partner who supports businesses on their sustainability journeys. Our member firms are embracing this approach because we have the skill sets; we have the talent; and we have the people. There is an incredible spirit of collaboration to achieve sustainability.

# Leadership, Governance, & Management

## Board Chair

Elected by Member Firms

**Jim Powers**  
United States

## Board of Directors

Representing Member Firms

**Jim Powers**  
Board Chair

**Kamel Abouchacra**  
CEO

**Rabea Al-muhanna**  
Kuwait

**Mark Baer**  
United States

**Nigel Bostock**  
United Kingdom

**Stefan Ferris**  
Canada

**Jean Charles  
François**  
France

**Heung Ju Hwang**  
South Korea

**Lars Luedemann**  
Germany

**Erastus  
Kwaka Omolo**  
Kenya

**Spiro Paule**  
Australia

**Vijay Thacker**  
India

## Leadership, Governance, & Management

---

The Board of Directors (“Board”) is responsible for the governance of Crowe Global. It is charged with overseeing the activities of the network, including setting strategy and policy.

The Board consists of individuals who represent senior management from its member firms as well as its appointed Chief Executive Officer (“CEO”). Except for the CEO, all Board members, including the Chair, are appointed for two-year periods. At the expiry of these terms, the Chair and the majority of the Board seats are elected by the membership. Three Board seats are allocated under the bylaws to representatives from the largest members.

The Board operates four sub-committees in the furtherance of its role: compensation, strategic planning, bylaws and governance, and audit and risk.

The Management Committee is appointed by the CEO and oversees the day-to-day activities of the network. Its responsibilities come from the bylaws and the authority delegated to it by the Board. It is led by the CEO and comprises a Chief Operating Officer (“COO”), three regional executives, a global marketing director, an international accounting and audit director, risk and legal advisor, an international tax director, a director of consulting development, and the director of the Global Conflicts Check project.

### CEO

Appointed by Board of Directors

**Kamel Abouchacra**  
CEO

### Management Committee

Appointed by CEO

**John Ballie**  
Regional Executive Asia Pacific  
& International Tax Director

**Filipa Correia**  
Regional Executive EMEA

**David Chitty**  
International Accounting  
& Audit Director

**Lynda Dupont-Blacksaw**  
Global Marketing Director

**Dave Kever**  
Director of Consulting  
Development

**Tom Manisero**  
Risk and Legal Advisor

**Juan Carlos Lara**  
Regional Executive Americas

**Joe Santucci**  
Global Conflict Solution  
Program Director

**Veronica Vicente**  
COO



# Delivering Excellence Through Leadership & Quality

Delivering excellence is at the core of the Crowe Global strategy. Quality is a constant focus, and Crowe Global is committed to consistently applying international standards to deliver the quality expected of a leading network. Our membership in the Forum of Firms is an important expression of our support for international standards and their development.

Our leadership efforts to promote excellence and quality include providing members with platforms to manage their independence and risk of conflict of interest, supporting members with their adoption of state-of-the-art audit applications, giving members a seminar programme that facilitates the sharing of experience, and delivering a comprehensive global review programme.

## Quality Management

The Quality Management standards adopted by audit firms take a risk-based approach. Firms must identify their quality objectives, determine the quality risks that may prevent the quality objective from being achieved, and then complete the process by implementing responses to manage the quality risks. The responses reflect the firm's policies and procedures that make up its System of Quality Management (SOQM).

The approach of the Quality Management standards is relevant to all disciplines. Crowe Global supports this approach and has established Quality Management requirements for all disciplines across the network. This is a conscious effort to demonstrate a multi-disciplinary commitment to quality.

Crowe Global members are supported in their application of the standards by a group of experienced leaders from member firms drawn from all professional disciplines, including compliance specialists.



## Global Webinars

Crowe Global has a comprehensive programme of webinars focused on applying new international standards, understanding the latest audit technology developments, and explaining the practical implementation of quality management requirements. External speakers, representing standard setters and professional bodies, contribute to our webinars and offer valuable insights.

## Global Review Programme

Our member firms receive periodic reviews of their audit practices. Reviews are an opportunity to share their experiences with audit quality and standards application as well as anticipate how new standards will be applied. Individual firms receive comprehensive feedback, including overall trends and themes from reviews.

## Forum of Firms

The Forum of Firms is an association of international audit networks that perform transnational audits. The Forum's objective is to promote consistent, high-quality standards for financial reporting and auditing practices worldwide. As a member, Crowe Global is expected to demonstrate its commitment to adhere to and promote the consistent application of high-quality audit practices.





# Global Conflict Check Project

Crowe Global is upgrading its approach to the management and delivery of its restricted list and conflict of interest checks. The new platform will support the achievement of the “Working As One” vision and enhance the risk management of the network and member firms. Efficient access to data will enable member firms and their personnel to determine whether there is a potential conflict or threat to independence.

The “Global Conflict Check Project” is being directed by a former senior partner of a member firm who led the project to enhance that firm’s risk management systems. The project director is building a team of experienced specialists to configure and implement the platform for Crowe Global. This is followed by supporting member firms with their implementation and ongoing operation of the platform. The project director and project team are supported by members of the Crowe Global Management Committee. For project governance, an advisory team of representatives of leading member firms has been formed.

An industry-leading platform has been selected, following a proposal and evaluation process. This platform is real time, facilitates compliance with regulatory and professional standards, and can be configured to interact with the systems used by member firms for their decision-making about engagement acceptance and continuance.

Configuration of the platform by the Crowe Global project team will be completed in 2024, with pilot testing by members beginning towards the end of the year. The first cohort of member firms to adopt the new platform is likely to be in early 2025.

As the implementation of the new conflict check platform is multi-year, Crowe Global is continuing to support its existing conflict check platform until all member firms have transitioned. There are processes for monitoring compliance by member firms with the current platform.

# Quality Management Evaluation & Reporting



## Reporting by Member Firms

All Crowe Global member firms are required by the network's bylaws to report to the network where they have evaluated their firm's system of quality management. Audit practices are required to perform this evaluation in accordance with the requirements of ISQM 1. Non-audit practices are required to perform the evaluation in accordance with requirements set out by Crowe Global.

In 2024, the Crowe Global network will implement an enhanced presentation of the reporting on the outcomes of the overall evaluations performed by member firms. This enhancement will improve the transparency between member firms about the outcomes of their overall evaluations as well as enable firms to report on their quality initiatives.



## Reporting by Crowe Global on Quality Assurance Reviews

Audit firms that are members of a network are required by ISQM 1 to, at least annually, obtain information from the network about the overall results of the network's monitoring activities across the network firms. Firms are required to communicate this information to engagement teams and other individuals assigned activities within the system of Quality Management. This enables the engagement teams and other individuals assigned to take prompt and appropriate action in accordance with their responsibilities and consider the effect of the information on the firm's Quality Management system. Crowe Global enables member firms to meet this requirement by publishing an annual report of the overall themes and trends that arise from the network's audit quality assurance reviews.



## Showing Quality Management

# Quality Initiatives from Crowe Global's Leading Member Firms

Crowe Global member firms are committed to the continuous improvement of quality. Delivering continuous improvement requires imagination and innovation as well as teamwork amongst all firm personnel. Initiatives vary depending on the firm's environment. Collectively, they strengthen the overall network quality and provide examples for other firms to apply.

## **Crowe LLP, the member firm in the United States,**

presents its 2023 audit quality report with the heading, “Our commitment to audit quality starts at the top.” The firm stresses that audit quality starts at the top with solid leadership that prioritises independence and integrity. This focus ensures the firm’s auditors are given the time, tools, and support to provide clients with informative, accurate, and independent results, regarded as the true measure of audit quality.

The priority given to independence and integrity is illustrated by the commitment of Crowe LLP to client lifecycle governance as well as its approach to preserving independence, identifying conflicts of interest, making informed and timely client acceptance decisions, and effectively assessing ongoing risk. In 2023, Crowe LLP implemented Compass, a system to assist with managing independence and conflicts of interest.

Compass is a centralised entity management system that is the primary data source for client and third-party relationships with Crowe LLP. Understanding the entities that the firm does business with is critical to managing independence and conflict of interest risks. Compass displays information about Crowe LLP relationships with entities along with their family tree structures. This is supported by processes that systematically store and review the data for accuracy. All practice groups are required to search Compass prior to engaging with an entity to provide a professional service or product or enter a new business relationship.

In addition to entity management, Compass provides the functionality to document independence and conflict check considerations in a workflow-driven review and approval process, visible and auditable within the system.

## **Crowe MacKay, a member firm in Canada,**

has introduced a risk-based escalation process and an inspection findings database. The risk-based escalation process was implemented in early 2024 by the firm's public company group. The process involves portfolio-wide monitoring for news items that would result in a change in engagement risk and/or signal a potential new conflict or restricted entity for independence purposes.

During 2024, the firm is expanding this initiative to perform firm-wide monitoring for areas of business risk and tracking of key larger clients. This supports the escalation framework, which allows a streamlined response by leadership for matters that could cause significant potential regulatory, reputational, and/or business risk at a firm level.

The firm is developing a database of all internal and external monitoring findings to offer firm-level intelligence in areas of risk that require further resources. The database provides reporting on the deficiencies identified for different types of assurance and accounting frameworks along with other identifying characteristics (office, partner, and materiality) so timely information can be communicated to leadership and shared firm-wide to raise awareness of issues.

---

## **The member firms of Crowe France**

are members of the Association Technique d'Harmonisation (ATH), France's leading technical association for audit professionals. ATH is a shared technical department that provides its members with:

- Access to information and resources;
- Requests for technical references;
- A document database;
- A training catalogue to help personnel develop their technical skills; and
- Periodic monitoring.

## The UK member firm, Crowe UK,

held its first national audit conference in January 2024. The conference was centred around the theme of Purpose, Courage, and Trust.

A wide range of topics were discussed during the conference, including:

- How behaviours and mindset can influence audit quality;
- Human factors in auditing and susceptibility to bias; and
- Root-cause analysis, the importance of psychological safety, and how developments in technology and artificial intelligence may help auditors.

Guest speakers from the UK Financial Reporting Council discussed the importance of audit quality in firms below the Big Four and outlined the part culture, including behaviour and mindset, plays in quality. The conference concluded with a session from an external speaker who shared experiences about what effective managers do and the role they play in shaping great business cultures.

Engaging external expertise to support quality initiatives is important for supplementing a firm's own resources and giving the firm access to objective and independent perspectives. **Crowe Foederer in the Netherlands** has engaged an external consultant to help each service line review and update quality and compliance procedures to increase the level of control and reduce risk.







# Digital Transformation & Quality Management

In a continually evolving digital world, the response to quality objectives requires applying digital solutions and being alert to the secure management of digital data. Responses to quality risks are increasingly embedded. There is an expectation that engagement performance involves the use of digital applications.

Creating an environment that enables and supports the performance of quality engagements must embrace technology and be open to change. The Crowe Global digital transformation project provides the basis for an approach that promotes continuous improvement of quality throughout the firm. We recognise the close association between quality management and digital transformation, aligning our global projects in these areas. As digital maturity increases, processes to achieve quality objectives respond and quality risks strengthen, lowering the probability of quality issues occurring and the impact of those quality issues.

Crowe Global is driving the adoption of digital initiatives that are constantly changing our work processes. Member firms are increasingly applying process automation and using machine learning that enhances quality because of the greater capacity to analyse data. A technology mindset has become pervasive and a driving force for our firms.

As we can see from our leading firms around the world, specialised services knowledge and innovative industry-specific technology enable them to respond to all kinds of challenges. This includes applying a new generation of artificial intelligence solutions.

We are enhancing quality and efficiency by structuring our processes differently in a digital world. The result will be an exceptional client experience.

# Quality Collaboration Across Borders

Effective collaboration between engagement team members and their clients is critical to deliver quality professional services. Doing so leads to integrated and consistent service delivery.

Crowe Global promotes innovative technological solutions to facilitate collaboration. Cloud technology is revolutionising information sharing between our firms and our clients. Engagement performance is more efficient and effective. Better access to information enables more advanced data applications to be used, improving detailed engagement performance and analysis.

In anticipation of the implementation of enhancements to standards on group audits that come into effect in 2024, we are developing new resources for group audits that will support the performance of cross-border audits. Collectively, our solutions support our engagement leaders in meeting their objectives and are beneficial for quality and efficiency.

Sharing expertise and experience supports collaboration. Our professional disciplines and expert industry groups have platforms and events that encourage knowledge sharing and the development of engagement approaches. Consistent quality, professional solutions result from this collaboration.

The foundation to effective collaboration is a consistent ethical environment. Crowe Global is committed to the application of the Code of Ethics of the International Ethics Standards Board for Accountants (IESBA). Core principles of integrity, objectivity, competence, confidentiality, and behaviour are integral to delivering professional services, especially in an international environment.

## Commitment to Sustainability

# Crowe Global Member Firms Working Towards Net Zero

Crowe Global member firms are advising businesses on implementing sustainability reporting frameworks and providing assurance to other companies on the sustainability reports that they prepare and publish. Sustainability reporting is rapidly developing as frameworks evolve and are implemented as well as companies apply applicable frameworks and respond to their stakeholders' expectations to report progress to net zero.

Crowe Global member firms are not only developing their capabilities to provide professional services that support businesses with their reporting and progress to net zero, but they are also demonstrating their own commitment to sustainability. The following examples illustrate the creativity and dedication of Crowe Global member firms.

---

Findex, the parent company of **Crowe Australasia**, is presenting its first Sustainability Report. The report will cover the firm's FY23 reporting period (July 2022 – June 2023).

In July 2022, Findex launched its Carbon Neutral Strategy FY23 – 30, outlining its approach to reducing its carbon footprint through six key lead reduction targets. In FY23, the firm reduced its annual carbon footprint by over 40% through investing in renewable energy, waste management, and building management.

The firm commenced development of its Diversity Equity & Inclusion (DE&I) Strategy, beginning with gender equality, as gender is the firm's largest diversity cohort and workplace gender equality is a public policy priority for all businesses. This was addressed through the development of a Gender Equity Reflect Plan in consultation with key management and newly established Gender Equity Network and personnel who were given the opportunity to provide feedback on its purpose, framework, and commitments.

The Gender Equity Network provides a safe space for the firm's people to better understand gender equity, express concerns, suggest opportunities, acknowledge what others are doing well, and share opportunities within Findex to be involved in future Diversity, Equity & Inclusion opportunities.

---

The sustainability efforts of **Crowe MacKay** in Canada involve practical engagement in the communities that the firm serves. The firm's personnel supported their communities in 2023 on community food projects and projects designed to reduce inequalities.

The firm's climate actions include the following efforts:

- The firm supported Branching Out for a Brighter Future in which the Edmonton team aided in planting 1,000 trees in Edmonton's Cavanagh neighbourhood as part of Tree Canada's National Tree Day initiative.
  - On Earth Day, the firm explored the topic of "regenerative agriculture," an outcome-based food production system that nurtures and restores soil health, protects climate and water resources and biodiversity, and enhances a farm's productivity and profitability.
  - The firm participated in a Commuter Challenge to walk or cycle to work that had measurable benefits.
- 

Sustainable behaviour can be illustrated by simple, yet practical, actions, such as **Crowe Foederer** in the Netherlands that promoted a recently launched company bicycle programme that continues to gain traction as an increasing number of personnel now cycle to the firm's offices.

# #CroweCares

Crowe LLP has adopted the hashtag, #CroweCares, and highlights the firm's continual progress with its sustainability agenda through social media. Illustrated here are some #CroweCares highlights.

## Passions of our People

We continue to support the Passions of our People through:

- Volunteer Grants
- Team Grants
- Impact Grants
- Matching Grants

## Sustainable Development Goals

Crowe commits to funnel impact towards three Sustainable Development Goals:

- SDG3, Good Health and Wellbeing
- SDG10 Reduced Inequalities
- SDG12 Responsible Production and Consumption



## 2023 Awards

- PEOPLE magazine's Companies That Care
- FORTUNE's 100 Best Companies to Work For
- FORTUNE's 25 Best Workplaces in Consulting & Professional Services
- FORTUNE's Best Workplaces for Women
- Human Rights Campaign Equality Index – 95%
- GLASSDOOR Top 100 Best Places to Work

## 1st Annual Crowe Cares Day

- ~5K of our people participated
- 20,500+ hours volunteered
- 110+ non-profits organizations served
- US\$650K+ donated to charities

### **Crowe Establishes 1st (& 2nd) Firmwide Endowment**

Focused support on diversifying the accounting profession and the Crowe pipeline while building awareness of Crowe and our culture.

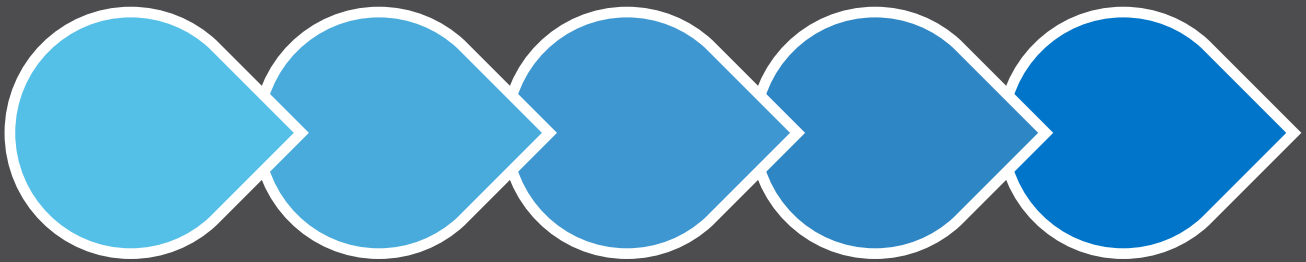
### **CY23 Updated Materiality Assessment**

#### **Our firm Cares About:**

- Ethical Corporate Behavior
- Workforce Management
- Innovation and Technology

#### **Our Stakeholders Care About:**

- Customer Privacy and Data Security
- GHG Emissions / Climate Impact
- Human Rights



### **1st Firmwide Sustainability Survey**

#### **People Care About:**

- Customer Privacy and Data Security
- Ethical Corporate Behavior
- Employee Health and Safety
- Innovation & Technology

### **CY22 GHG Footprint Calculated**

Crowe seeks to understand the environmental impact of our work.

We are committed to measuring our firmwide emissions and reporting progress annually.



At **Crowe UK**, the commitment to the Crowe values, We care, We share, We invest, We grow, drives the firm's sustainability strategy in contributing to a more resilient and sustainable future. The firm is working closely with its personnel, clients, supply chains, and the communities its serve to ensure that it meets its carbon reduction targets by 2030.

The firm has set seven clearly defined themes to guide and progress:

- 1. Our people** – In our workplace, we are recruiting and developing a diverse, inclusive workforce. In the wider society, we are committed to the principle of equity, recognising the importance of social mobility.
- 2. Our environment** – Throughout all of our work, we are focused on protecting the environment and seeking to ensure we have a positive environmental impact. We have committed to reduce our carbon footprint in line with our Science Based Targets initiative (SBTi) near-term emission reduction targets, and we are delighted that these were approved by the SBTi in 2023. In 2023, we introduced annual Net Zero training for all our people, which will become mandatory in 2024.
- 3. Our clients** – We provide practical sustainability solutions to support our clients on their sustainability journeys.
- 4. Our supply chain** - We work collaboratively with our suppliers and vendors to understand how they manage our external value chain on our behalf. We have recently published our Supplier Code of Conduct.
- 5. Our community** – In the communities where we work, we recognise our responsibility to use our skills to help solve problems and maintain the financial health of our community members. We offer our people a variety of opportunities to contribute, such as fundraising and volunteering.
- 6. Our governance** – Our sustainable governance system ensures the actions we commit to are followed through and delivered.
- 7. Our disclosures** – We ensure that we report back to our stakeholders publicly on our progress and hold ourselves accountable. We will be launching our first annual Sustainability Report in September 2024 to communicate our journey so far and to set out our future plans.



In Germany during 2023, **RWT Crowe** successfully participated in a government-sponsored programme to reduce greenhouse gas emissions. The corporate climate protection programme was initiated and sponsored by the Ministry of the Environment, Climate Protection and Energy of the State of Baden-Wuerttemberg in Germany called “KLIMAFit.” Under this programme, RWT Crowe:

- Prepared a greenhouse gas balance sheet based on the Green House Gas (“GHG”) Protocol standard for the year 2022;
- Developed a strategy, goals, and guideline to reduce climate-damaging greenhouse gas emissions;
- Appointed a climate officer;
- Developed measures to improve our carbon-dioxide (CO<sub>2</sub>) balance; and
- Laid the foundation for a GHG balance sheet, including Scope 1, 2 and 3 emissions for the firm’s offices.



# Sharing Our Knowledge

With disruption set to remain, it is imperative that leaders across the world feel confident and supported in the decisions they make. Expanding a knowledge set outside of a specific industry, sector, or geography can be key to opening the door to smarter decision-making.

Our thought leadership programme aims to provide a broad spectrum of knowledge, addressing some of the most pertinent issues leaders face today -- from smarter sustainability and artificial intelligence integration to risk intelligence. We share expert opinions from inside and outside of Crowe, drawing parallels and providing vital insight to empower leaders.

By engaging in the conversations that matter, we combine alternative viewpoints, statistical research, and expert knowledge to help leaders make informed decisions. Our thought leadership reflects our strong belief that diversity, boldness, innovation, and growth are essential components to consider when making decisions, ultimately driving smarter, more valuable outcomes.

Creating relevant subject matter is paramount, and we look to the current issues faced by leaders across the world. Our global research into leadership challenges provides us with the most prevalent concerns, which form the basis of our thought leadership editorial programme and which we share regularly and freely with our stakeholders.

---

*“Making successful decisions in an unfamiliar landscape requires additional confidence. Thought leadership plays an essential role in widening the mindset and knowledge base, helping to provide assurance and a fuller understanding of a subject to those facing the task.”*

# Global Cookie Consent Policy

Providing a digital environment for our web visitors that adheres to global personal data and privacy regulations is an important part of our commitment to the quality agenda.

We invest in an agile technology solution across our global website platform to ensure that, wherever a visitor is geographically based on entering a Crowe website, they have control over their online privacy. Visitors choose whether they wish to share personal data with us. Obtaining meaningful consent and making visitors aware of how information is collected are an essential part of complying with global data quality standards. Doing so helps visitors trust Crowe and ensures their desired online experience.

# Firms That Provide Audit Services

List shown as of 31 December 2023

Country	Firm
<b>Afghanistan</b>	Crowe Horwath - Afghanistan
<b>Albania</b>	Crowe AL SHPK
<b>Algeria</b>	Cabinet D'Audit Hamza et Associes
<b>Andorra</b>	Alfa Capital Assessors I Auditors SL
<b>Angola</b>	Crowe Angola - Auditores e Consultores, S.A.
<b>Argentina</b>	Canepa, Kopec y Asociados SRL
<b>Armenia</b>	Crowe & Asatryans LLC
<b>Australia</b>	Crowe Horwath (Australasia) Pty. Ltd.
<b>Austria</b>	Crowe SOT
<b>Azerbaijan</b>	Crowe Baltic Caspian Audit LLC ABAK-Az Crowe Ltd.
<b>Bahamas</b>	Crowe Bahamas
<b>Bahrain</b>	Crowe BH
<b>Bangladesh</b>	Ahmed Mashuque and Co.
<b>Barbados</b>	Crowe BDS SRL
<b>Belgium</b>	Callens, Vandelanotte & Theunissen
<b>Belize</b>	Crowe Belize LLP
<b>Bolivia</b>	Crowe Horwath Bolivia SRL
<b>Botswana</b>	Crowe Goel & Associates

## Firms That Provide Audit Services

Country	Firm
	Crowe Consult Consultoria Empresarial
<b>Brazil</b>	Crowe Macro Auditoria e Consultoria Ltda. Consult Auditores e Consultores Associados
<b>British Virgin Islands</b>	Crowe (BVI) Limited
<b>Bulgaria</b>	Crowe Bulgaria Audit EOOD
<b>Cambodia</b>	Crowe (KH) Co. Ltd.
<b>Cameroon</b>	Okalla Ahanda & Associes
	Crowe BGK LLP
<b>Canada</b>	Crowe MacKay LLP Crowe Soberman LLP
<b>Cayman Island</b>	Crowe Horwath Cayman Limited
<b>Chile</b>	Crowe Auditores Consultores Ltda.
<b>China</b>	Crowe China Certified Public Accountants
<b>Colombia</b>	Crowe Co S.A.S.
<b>Costa Rica</b>	Crowe Horwath CR, S.A.
<b>Cote d'Ivoire</b>	Uniconseil
<b>Croatia</b>	Crowe Hrvatska
<b>Curacao</b>	ACC & Partners B.V.
<b>Cyprus</b>	Crowe Cyprus Limited
<b>Czech Republic</b>	Crowe Advartis Audit s.r.o.
<b>Denmark</b>	Crowe Statsautoriseret Revisionsinteressentskab
<b>Dominican Republic</b>	Sotero Peralta & Asociados
<b>Ecuador</b>	Romero y Asociados Cia. Ltda.
<b>Egypt</b>	Crowe Dr A.M. Hegazy & Co



## Firms That Provide Audit Services

Country	Firm
<b>El Salvador</b>	Integrity Auditing Group, Ltda. de C.V.
<b>Estonia</b>	CDNW Group Ltd
<b>Finland</b>	Maura Audit Oy
	Avvens Management
	Becouze & Associates
	Cifralex
	Cogefis Associates
	Crowe Reunion
	Dauge Fideliance
<b>France</b>	Dupouy & Associates
	Fideliance
	Fiduroc
	Groupe Ficorec
	Crowe HAF
	RSA
	SAS Groupe Rocard
	Sogec
<b>French Polynesia</b>	Horwat Tahiti
<b>Georgia</b>	Crowe GE LLC
<b>Germany</b>	Dr. Kleeberg and Partners GmbH
	Möhrle Happ Luther Wirtschaftsprüfungsgesellschaft mbH
	HSA Horwath GmbH Wirtschaftsprüfungsgesellschaft
<b>Germany</b>	RWT Crowe GmbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft
	BPG Beratungs- und Prüfungsgesellschaft mbH Wirtschaftsprüfungsgesellschaft Steuerberatungsgesellschaft

## Firms That Provide Audit Services

Country	Firm
Ghana	Veritas Associates
Greece	Crowe SOL
Guatemala	Vertice Financiero S.A.
Honduras	Horwath Central America, S. de R.L. de C.V.
Hong Kong	Crowe (HK) CPA Ltd.
Hungary	Crowe FST Consulting Kft
India	V.P. Thacker & Co
India	JC Bhalla & CO.
Indonesia	Persekutuan Perdata Akuntan Publik Teramihardja, Pradhono & Chandra
Iraq	Crowe Professional Auditors LV
Ireland	Crowe Ireland
Isle of Man	Crowe Isle of Man LLC
Italy	Crowe AS SpA
Japan	Crowe Toyo & Co.
Jordan	Ibrahim Yaseen & Partners Co. – Professional Auditors Al-Tillawi, Al-Khateeb Company & Partner Co.
Kazakhstan	Crowe Kazakhstan
Kenya	Crowe Erastus & Co. Crowe COR LLP
Kuwait	Cowe Al Muhanna & Co.
Latvia	Crowe DNW SIA
Lebanon	Crowe Professional Auditors LV
Liberia	Crowe Liberia LLC



## Firms That Provide Audit Services

Country	Firm
Liechtenstein	Crowe Treuhand AG
Lithuania	UAB Crowe LT
Luxembourg	C-CLERC S.A.
Malaysia	Crowe Malaysia PLT
Maldives	Crowe Maldives LLP
Mali	Inter Africaine d'Audit et d'Expertise (IAE-SARL)
Malta	Horwath Malta
Mauritius	Crowe Horwath ATA
Mexico	Gossler SC
Montenegro	Crowe MNE
Morocco	Horwath Maroc Audit
Mozambique	Crowe Horwath Mozambique Limitada
Nepal	B. K. Agrawal & Co.
Netherlands	Crowe Foederer B.V.
	Crowe Peak B.V.
New Zealand	Crowe Australasia
Nigeria	Crowe Dafinone
	Vidi Revisjon AS
Norway	Crowe Partner Revisjon AS
	Crowe Mak Ghazali LLC
Pakistan	Crowe Hussain Chaudhury And Co.
Panama	Crowe Panama Sociedad Civil

## Firms That Provide Audit Services

Country	Firm
<b>Paraguay</b>	J.C. Descalzo & Asociados
<b>Peru</b>	Roncal, D'Angelo y Asociados S. Civil De R.L.
<b>Philippines</b>	Ramon F. Garcia & Company CPAs
<b>Poland</b>	Poland Audit Services Sp. z o.o.
<b>Portugal</b>	Crowe & Asociados, SROC, Lda.
<b>Puerto Rico</b>	Crowe PR PSC
<b>Qatar</b>	Adib Al Chaa & Co Chartered Accountants
<b>Romania</b>	Finexpert - Boscolo Consulting SRL
<b>Saint Vincent and Grenadines</b>	Crowe SVG Ltd.
<b>Saudi Arabia</b>	Al Azem, Al Sudairy, Al Shaikh and Partners
<b>Senegal</b>	Max Consulting Group (MCG)
<b>Serbia</b>	Crowe RS doo
<b>Sierra Leone</b>	Crowe Decker & Partners
<b>Singapore</b>	Crowe Horwath First Trust LLP
<b>Slovakia</b>	Crowe Advartis Assurance s.r.o.
<b>South Africa</b>	Crowe HZK
	Crowe JHB
	Crowe Winelands (Pty) Ltd.
<b>South Korea</b>	Hanul LLC
<b>Spain</b>	Crowe Auditores España S.L.P
<b>Sri Lanka</b>	Gajma and Co.

Country	Firm
<b>Suriname</b>	Crowe Burgos Accountants N.V.
	Sydrevisjoner Vast AB
	Kindberg Revision AB
	Sydrevisjoner Aktiebolag
	Crowe Osborne AB
<b>Sweden</b>	Crowe Västerås AB
	Nyström & Partners Revision KB
	Crowe Tonnerviks Revision AB
	Tonnerviks Horwath Revision Skane AB
	Alfa Treuhand- und Revisions AG
	Crowe Curator Tax AG
<b>Switzerland</b>	Crowe Curator Audit AG
	S&A Tax and Audit SA
<b>Syria</b>	Crowe Professional Auditors LV
<b>Taiwan</b>	Crowe (TW) CPAs
<b>Tajikistan</b>	Crowe ACG
<b>Tanzania</b>	Crowe Tanzania
<b>Thailand</b>	ANS Audit Company Limited (to change to Crowe ANS)
<b>Togo</b>	Crowe TG Icaaf Sarl
<b>Tunisia</b>	Cabinet Zahaf et Associes
<b>Tunisia</b>	Horwath ACF
	Kavram Bağımsız Denetim ve Danışmanlık A.Ş.
<b>Turkey</b>	Crowe Horwath Olgu Bağımsız Denetim ve YMM A.S.
	Crowe HSY AB

Country	Firm
<b>Turks &amp; Caicos</b>	Crowe Belize Limited
<b>Uganda</b>	Crowe AIA
<b>Ukraine</b>	Inter-Audit Crowe LLC
	AC Crowe Ukraine
	Crowe Erfolg Ukraine LLC
<b>United Arab Emirates</b>	Crowe Mak
<b>United Kingdom</b>	Crowe U.K. LLP
	Crowe LLP
<b>United States</b>	TRUSTA, An Accountancy Corporation
	Stavros Moyal y Asociados SRL
<b>Uruguay</b>	Stavros Moyal y Asociados SRL
<b>Uzbekistan</b>	Crowe TAC
<b>Venezuela</b>	SC Marquez Perdomo & Asociados
<b>Vietnam</b>	Crowe Vietnam Co., Ltd.
<b>Yemen</b>	Crowe AHFAD
<b>Zambia</b>	Crowe Horwath Welsa Accountants Zambia Ltd.
<b>Zimbabwe</b>	Crowe Zimbabwe



## Contact Us:

Crowe Global  
515 Madison Ave, 8th Floor  
New York, NY USA 10022  
United States

+1 212 808 2000

[info@crowe.org](mailto:info@crowe.org)

## About Crowe Global

For over 100 years, Crowe has been helping to make smart decisions for multinational clients working across borders. Ranked one of largest accounting network in the world, Crowe has over 200 independent accounting and advisory firms in over 140 countries. The network has a total global workforce of more than 40,000 professionals and global revenues of US\$5.3 billion.

Our leaders work with governments, regulatory bodies, and industry groups to shape the future of the profession worldwide. Their exceptional knowledge of business, local laws, and customs provide lasting value to clients undertaking international projects.

[www.croweglobal.org](http://www.croweglobal.org)

