



**CHAPU**  
CHARTERED ACCOUNTANTS



# CHAPU CA INC

**Chartered Accountants (SA)  
Registered Auditors**



Network  
Member

Ethically Grounded.  
Quality-Driven. People-Oriented

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## Registration Details

Company Reg:  
2014/188128/21

CSD:  
MAAA0554239


Income Tax:  
9538495178

IRBA Accreditation:  
999863

VAT Reg:  
4680279710

SAICA Membership:  
30696620

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# REDEFINING PROFESSIONAL SERVICES — THE CHAPU WAY

Chapu Chartered Accountants is a dynamic and forward-thinking professional services firm built on multidisciplinary expertise. Our team brings together Chartered Accountants (SA), Registered Auditors, Business and Tax Advisors, Wealth and Investment Specialists, and a diverse network of industry experts — serving clients across South Africa and internationally.

Founded in 2014 by Rhangani Mbhalati, Chapu Chartered Accountants was built on a bold vision — to create a professional services firm that serves with purpose, solves real problems, and remains deeply responsive to client needs.

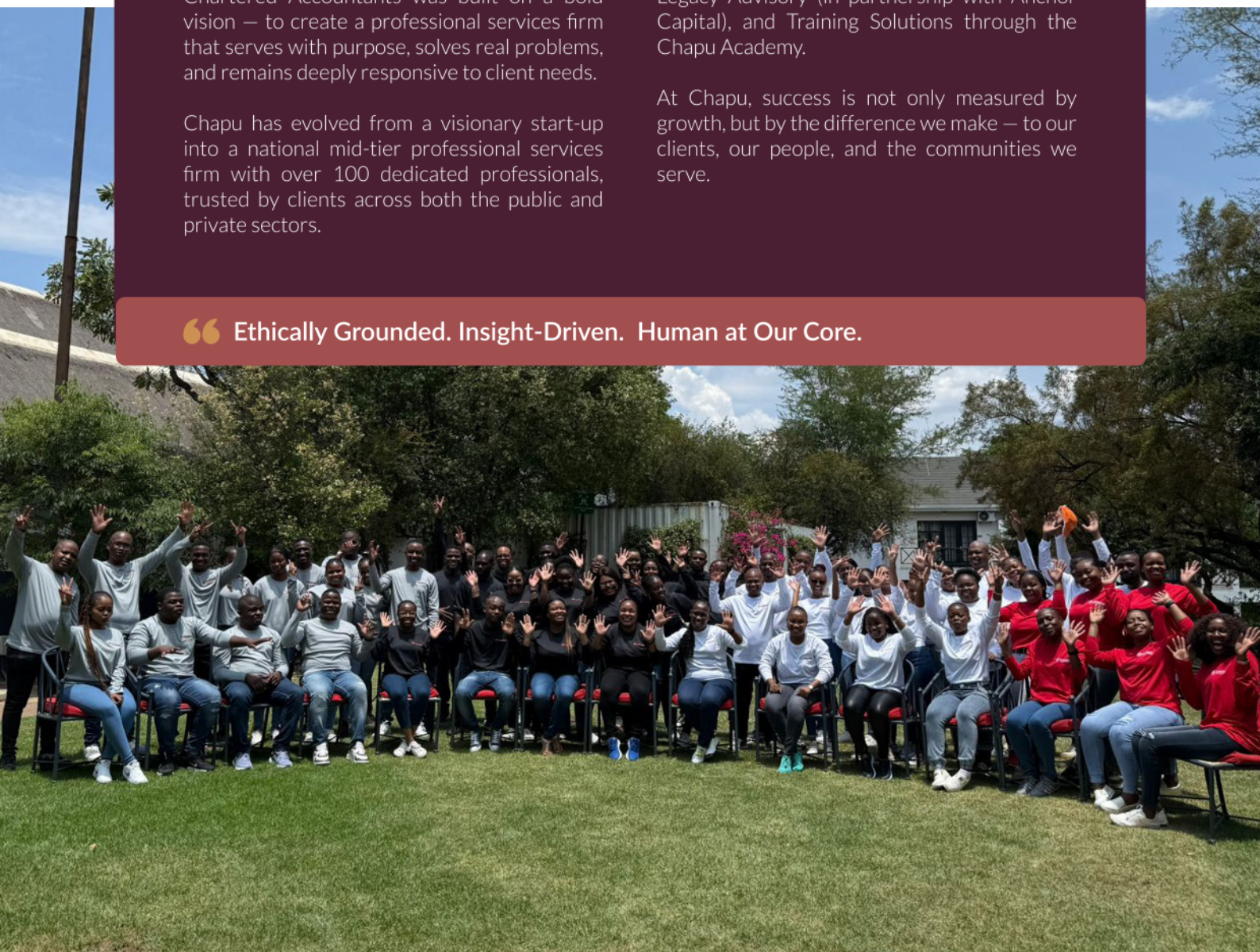
Chapu has evolved from a visionary start-up into a national mid-tier professional services firm with over 100 dedicated professionals, trusted by clients across both the public and private sectors.

Rooted in ethics, excellence, and human-centred leadership, we combine technical precision with insight-driven solutions to deliver measurable value and lasting impact for every client we serve.

Our services include Audit & Assurance, Probity & Supply Chain Advisory, Public Sector Consulting, Tax, ESG & Regulatory Advisory, Digital, Cyber & Data Assurance, Wealth & Legacy Advisory (in partnership with Anchor Capital), and Training Solutions through the Chapu Academy.

At Chapu, success is not only measured by growth, but by the difference we make — to our clients, our people, and the communities we serve.

“ Ethically Grounded. Insight-Driven. Human at Our Core.





## OUR VISION – WHERE WE ARE GOING

To redefine professional services by being an ethically grounded, insight-driven, and people-oriented firm – trusted for excellence, innovation, and impact that empowers clients, develops people, and advances society.



## OUR MISSION – WHY WE EXIST

**We exist to serve, and we fulfil this by:**

- Delivering ethical, insight-driven solutions that enable sound judgment, accountability, and sustainable growth. This is achieved through our comprehensive advisory, assurance, and consulting services.
- Nurturing a culture where professionals are empowered to lead, innovate, and deliver with integrity, ensuring our impact extends beyond compliance to transformation.





## OUR CORE VALUES – THE CHAPU WAY IN ACTION

“ The Chapu Way – where ethics, excellence, and humanity converge.



### Ethics and Integrity

We do what's right – always. Integrity is the foundation of our firm and the measure of our trust.



### Quality and Professionalism

We embed global standards of quality, rigour, and reliability in every engagement, ensuring our work delivers confidence and value.



### Service and Impact

We exist to serve – delivering solutions that transform organisations, empower people, and strengthen communities



### Innovation and Insight

We embrace technology and forward thinking to transform complexity into clarity and foresight.



### Humanity and Empowerment

We lead with heart – creating an environment where our people can grow, lead, and serve with purpose.

## OUR CULTURE — THE CHAPU WAY

At Chapu, culture is not an accessory — it's our identity. **The Chapu Way** is where **ethics, quality, and humanity** converge. It shapes how we think, lead, and serve — with purpose and accountability.

We are entrepreneurial minded professionals who take ownership, think boldly, and act responsibly. Our culture is deeply **people-oriented, ethically anchored, and quality-driven** — creating a space where people thrive, clients trust, and purpose guides performance.

“ We are more than a firm — we are a movement redefining what it means to serve with purpose and lead with integrity.

## OUR PROMISE IMPACT BEYOND COMPLIANCE

We measure success not by scale alone, but by **quality, integrity, and impact**.

Every engagement is an opportunity to build trust, strengthen governance, and serve with distinction — proving that **ethics and excellence can coexist**.

Ethically Grounded. Quality-Driven. People-oriented

“ The Chapu Way — where ethics, excellence, and humanity converge.

## OUR FOUNDATION — BUILT FOR PURPOSE AND PERFORMANCE



### Quality:

We embed global standards of reliability and rigour in every engagement, ensuring our work stands for trust, precision, and measurable value.



### People:

We are building Chapu as the **firm of choice for ambitious professionals** — a place where potential meets opportunity, and talent is nurtured to thrive.



### Culture:

We live **The Chapu Way** — defined by **servant leadership, integrity, accountability, and respect**. It's how we sustain trust, foster growth, and honour our purpose to serve.

“ We are more than a firm — we are a movement redefining what it means to serve with purpose and lead with integrity.

## FOUNDER & EXECUTIVE CHAIRMAN



### **RHANGANI MBHALATI**

*Founder & Executive Chairman*

#### **Rhangani Mbhalati**

CA(SA), RA, MPhil (DevFin)

#### **Executive Chairman, Chapu CA Inc**

Over the past decade, Chapu CA has grown from a bold idea into a respected national brand—one that delivers quality with distinction, leads with integrity, and continues to redefine what it means to be a purpose-driven firm.

When we began this journey, our goal was simple: to build a firm where **service and solutions come first**, and where young professionals—particularly those from disadvantaged backgrounds—could find opportunity, mentorship, and growth.

Today, that vision is alive. We have expanded across the country, achieved outstanding regulatory reviews, and built a team of talented individuals who embody our values of discipline, professionalism, and purpose.

As we prepare for **Strategy 2030**, our focus remains unwavering: to deepen our impact, strengthen our technology platforms, and continue to serve our clients, our people, and our nation with excellence.

To every member of the Chapu family—thank you. Your dedication, resilience, and belief in our mission are what continue to move us forward.

## OUR LEADERSHIP TEAM



**Rhangani Mbhalati**  
Executive Chairman  
CA (SA), RA, MPhil DevFin

Rhangani Mbhalati is the Founder and Executive Chairman of Chapu Chartered Accountants. He is a Chartered Accountant (SA), Registered Auditor, and holds an MPhil in Development Finance from Stellenbosch University Business School.

With a career spanning roles at PwC, Absa Corporate and Investment Bank, and the Auditor-General of South Africa, His leadership is defined by visionary thinking, technical excellence, and a deep commitment to transformation, ethics, and stewardship.

Beyond business, Rhangani's passion lies in community development and the upliftment of rural communities. As a steward leader, Rhangani believes leadership is about service, impact, and sustainability.

His decision to appoint a Chief Executive Officer to lead Chapu reflects his belief that the organisation's longevity must extend beyond its founder.

Rhangani also plays an active role in governance and education. He serves as the Chairperson of the Board of Trustees at The Love Trust, a South African non-profit organisation dedicated to providing excellent Christian education to vulnerable children.

A respected thought leader, Rhangani is also a commentator on economic and business affairs, sharing insights across major media platforms. His leadership continues to inspire sustainable growth and social impact across Chapu and the broader community.



**Ncumisa Saba-Mkunqwana**  
Chief Executive Officer  
CA (SA), RA, MCom Tax

Ncumisa is a dynamic Chartered Accountant (SA) and Registered Auditor with over 18 years of experience spanning both the private and public sectors. She is a strategic leader with deep expertise in quality management, audit excellence, and governance.

She holds a Master's in Taxation from Nelson Mandela University, and she has also completed the IWFSA Executive Development Programme.

Her distinguished career includes leadership roles at Deloitte, General Motors South Africa, and the Auditor-General South Africa, where she served as an Executive responsible for driving quality management initiatives.

Ncumisa is an active member of several professional bodies, including the AWCA, SAICA, and IIA SA. She has also served on the IRBA's Inspection Committee, contributing to the profession's oversight and development.

Beyond her professional achievements, Ncumisa is a mentor and advocate for women in accounting, known for combining technical excellence with a passion for leadership and social impact. Her leadership embodies vision, governance, and innovation, positioning Chapu Chartered Accountants for sustainable growth while making a meaningful impact on its people, clients, and communities.



**Herbert Pambayi**  
Head of Assurance  
CA(SA), RA

Herbert Pambayi is a Chartered Accountant (SA), Registered Auditor, and currently serves as a Director and Head of Assurance at Chapu Chartered Accountants (Chapu CA).

He holds a Bachelor of Commerce (BCom) degree and a BCom Honours degree. Herbert began his professional journey at SNG Grant Thornton, where he trained as an accountant and was later promoted to Manager within the Financial Services Group after completing his articles.

Over the years, Herbert has developed extensive experience serving clients across diverse industries, including treasury, banking, education, retirement funds, asset management, construction, and both short-term and long-term insurance, among other service sectors.

At Chapu CA, Herbert provides strategic leadership within the Assurance Division, driving audit quality, compliance excellence, and value-driven client service.



**Roy Avungana**  
Chief Operating Officer

Roy Avung'ana is the Chief Operating Officer (COO) of Chapu Chartered Accountants. He holds a Bachelor of Accounting Sciences degree from the University of the Witwatersrand.

Roy built a solid professional foundation through diverse roles in audit and consulting at leading firms such as SNG Grant Thornton and Mazars, where he gained extensive experience across multiple sectors and client portfolios.

As Chief Operating Officer, Roy provides strategic leadership across Chapu's operational and business functions, ensuring efficiency, quality, and sustainable

growth throughout the firm. He plays a pivotal role in driving business development initiatives, optimising internal systems, and overseeing the implementation of strategic objectives to enhance service delivery and create long-term value for clients and stakeholders.

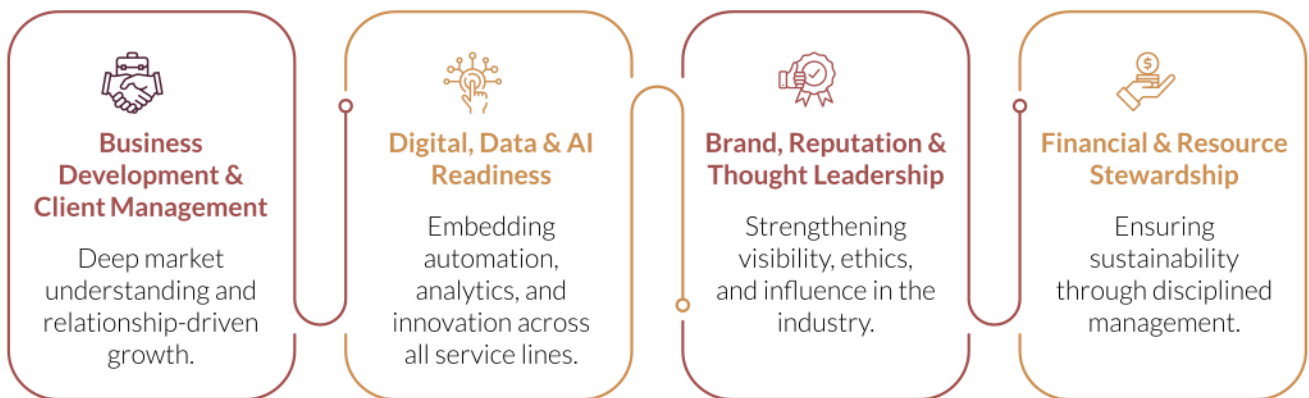
Known for his analytical approach, people-focused leadership, and commitment to operational excellence, Roy contributes significantly to Chapu's mission of advancing transformation and professional excellence within South Africa's accounting and auditing landscape.

# STRATEGY 2030: REDEFINING PROFESSIONAL SERVICES

## Our Winning Aspiration:

To redefine professional services by delivering ethically grounded, insight-driven solutions, of uncompromising quality, by being a trusted and responsive partner that creates lasting impact beyond compliance, for our clients, people, and society.

## Core Strategic Enablers



## Foundational Pillars – The Chapu Way

- Quality:** Upholding global-standard excellence.
- People:** Empowering professionals to realise their potential.
- Culture:** Promoting collaboration, ethics, and continuous learning.

# OUR STORY & GROWTH JOURNEY

Chapu CA was founded in **2014** with a clear purpose: to create a firm that empowers people and delivers meaningful impact. Starting from a small office in Midrand, Chapu’s early operations were driven by dedication, sacrifice, and a passion for excellence.

The journey from a start-up to a national mid-tier firm was shaped by a strategic plan known as **Strategy 2026**, which focused on six key enablers:

- 01** Professionalisation of staff
- 02** Standardised methodologies
- 03** Technology and automation
- 04** Brand recognition
- 05** Strategic alliances and partnerships
- 06** Access to specialist skills

Through this framework, Chapu achieved rapid growth—expanding its footprint to a head office in Johannesburg and regional offices in Polokwane, Nelspruit, Bloemfontein, and Potchefstroom—while building a team of more than 100 professionals.

As we approach the next horizon—**Strategy 2030**—our goal is to cement Chapu’s place as one of South Africa’s leading black-owned professional services firms, known for innovation, impact, and integrity.



# INDUSTRY SECTOR EXPERTISE

We bring extensive cross-sectoral experience, having served all spheres of government, state-owned entities, development partners, and private institutions.

## Sector Expertise includes:



### Education:

Audits, financial management, governance advisory for schools, TVETs, and universities.



### Energy:

Renewable and power generation assurance, governance, and compliance.



### Transport & Logistics:

Road, rail, aviation, and maritime performance reviews.



### Construction & Mining:

ESG assurance, compliance, and project governance.



### NGOs & Professional Bodies:

Donor audits, sustainability frameworks, and capacity-building.



### Other Consulting services:

Internal audit, business process improvement, and digital assurance.



### Public Sector:

Audit readiness, AFS preparation, mSCOA implementation, and financial recovery.

# FAST FACTS AND FIGURES



### National Footprint 5 Offices across SA

Serving clients nationwide with local insight and national reach.



### Quality You Can Trust Dedicated Quality Assurance Unit

Implementing and monitoring ISQM standards to uphold integrity and excellence.



### People & Partnerships 100+- Professionals

A multidisciplinary team backed by strategic partners committed to excellence.



### Value Beyond Compliance Driving Efficiency and impact

Through collaboration, innovation, and a combined-assurance model.



### Regulatory Excellence IRBA-Accredited and in Good Standing

Ensuring the highest level of professional compliance.



### Empowered Ownership 100% Black-Owned and Managed

Level 1 B-BBEE contributor with 55% female representation.



### Beyond Borders Cross-Border Capabilities

Delivering audit and advisory services to clients beyond South Africa.



### Training & Development SAICA-Accredited Training Offices

Shaping the next generation of Chartered Accountants.



### Strategic Collaboration Partnering with the AGSA

Strengthening accountability and public sector governance.

# SERVICE: AUDIT & ASSURANCE

## External Audit – Key Offerings

01

Auditing what truly matters.

02

Building trust through insight and integrity.

03

Independent, high-quality assurance rooted in integrity and relevance.

Our External Audit practice provides independent assurance over financial statements, enabling trust among stakeholders and reinforcing accountability. We deliver audits that go beyond compliance – powered by digital tools, robust methodologies, and sector expertise across public institutions, education, logistics, select financial services, energy, and transport.

01

### Financial Statement Audit

Independent statutory and regulatory audits aligned with ISA, IRBA, and ISQM standards. Enhanced by our risk-based methodologies to ensure focused, efficient, and value-driven assurance.

02

### Public Sector & AGSA Audits

Comprehensive audit solutions supporting AGSA mandates, education institutions, municipalities, and state-owned entities.

03

### IFRS, GRAP, and IPSAS Technical Advisory

Technical consultations, training, and methodology updates.

04

### Digital Audit Enablement

Integration of audit analytics, AI-driven sampling, and digital working papers.

05

### Integrated Assurance Offerings

Combined external audit, probity, and data analytics solutions providing holistic assurance.

# SERVICE: AUDIT & ASSURANCE

## Internal Audit, Risk & Compliance – Key Offerings:

01

From compliance to confidence – enabling resilient governance.

02

Strengthening governance, managing risk, and enabling sustainable performance.

Our Internal Audit and Risk Advisory practice helps boards and executives safeguard value through independent, data-driven risk insight. We combine internal audit expertise with enterprise risk management, compliance, and governance improvement to enhance organisational resilience.

### Enterprise Risk Management (ERM)

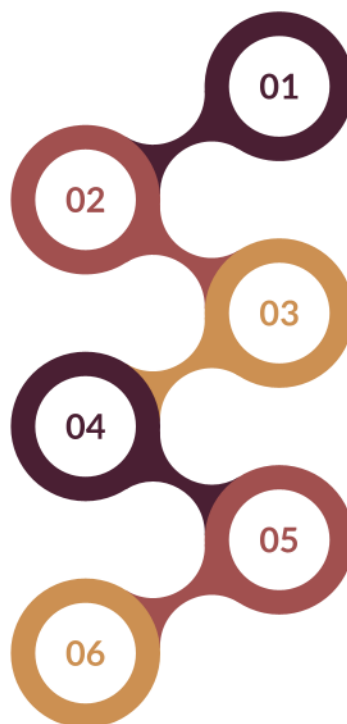
Framework design, maturity assessments, and risk appetite formulation.

### Performance & Operational Audits

Evaluations linking financial stewardship with service delivery outcomes.

### Audit Committee Advisory

Independent support for audit committees, including training and reporting templates.



### Risk-Based Internal Audit

Design and execution of internal audit plans focused on strategic, operational, and IT risks.

### Governance, Risk, and Compliance (GRC)

Integrated governance frameworks aligning King IV and PFMA/MFMA principles.

### Internal Controls Review & Improvement

Controls testing, design optimisation, and automation readiness.

# SERVICE: AUDIT & ASSURANCE

## Digital, Cyber & Data Assurance – Key Offerings:

01

Assuring trust in the digital age.

02

Bridging assurance and innovation – trusted digital and cyber risk solutions for the modern enterprise.

Chapu Digital helps clients secure, govern, and optimise data and technology systems. We offer cyber, IT, and analytics-driven assurance – enabling confidence in digital transformation journeys.

### Digital Transformation Advisory

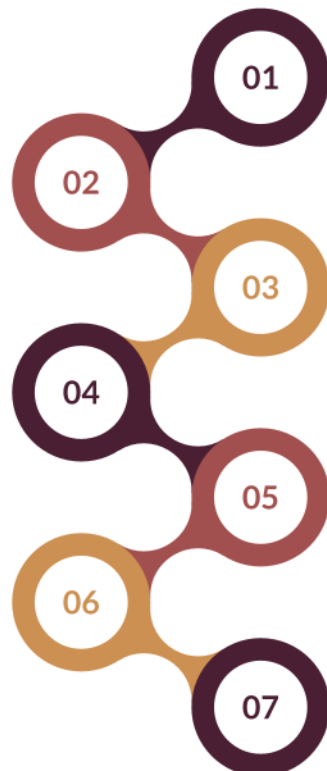
Strategy and roadmap design for automation, ERP, and analytics adoption.

### IT General Controls & Application Reviews

Independent assurance over IT systems supporting financial and operational data.

### “Chapu Digital” Methodology

Proprietary playbook combining audit, cyber, and analytics capabilities.



### Cybersecurity Risk & Assurance

Cyber risk assessments, governance frameworks, and readiness audits.

### Data Privacy & POPIA Compliance

Gap analysis, control design, and privacy assurance reviews.

### Analytics-Enabled Audit Solutions

Integration of audit analytics into traditional audit and probity work.

### Digital Maturity Diagnostics

Evaluations to guide clients’ digital risk management evolution.

# SERVICE: PROBITY & SUPPLY CHAIN ADVISORY

01

Integrity is non-negotiable – enabling ethical procurement and governance.

02

Guardians of integrity – ensuring transparency and fairness across procurement ecosystems.

We are pioneers in Probity and Integrity Assurance – ensuring fairness, transparency, and ethical governance in procurement and public spending. Chapu’s Centre of Excellence codifies methodologies and leverages technology to deliver scalable, analytics-enabled probity reviews.

## Probity Centre of Excellence (CoE)

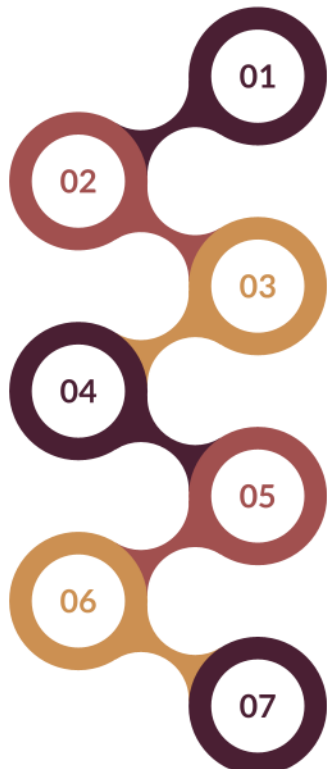
Centralized knowledge hub codifying methodologies, insights, and case studies.

## Integrity Analytics & Automation

Digital toolkit for red-flag detection, conflict of interest, and anomaly reporting.

## Ethics & Governance Training

Workshops and e-learning focused on ethical leadership and SCM governance.



## Probity Audits & Reviews

Independent assurance on fairness and transparency of procurement processes.

## Integrity Advisory Services

Design of integrity frameworks, fraud prevention, and whistle-blower programs.

## Supply Chain Management (SCM) Reviews

End-to-end SCM performance and compliance assessments aligned to Treasury regulations.

## Integrated Integrity Assurance

Combined probity, , and audit analytics services for holistic integrity assurance.

# SERVICE: PUBLIC SECTOR CONSULTING

01

Advising institutions that serve citizens – Transforming accountability into citizen impact.

02

Driving performance, accountability, and sustainable impact.

We partner with government, parastatals, and donor agencies to strengthen financial management, governance, and service delivery. Our team translates audit discipline into transformative advisory outcomes that enhance fiscal resilience and citizen impact.

## Public Finance Reform Advisory

Treasury alignment, expenditure control, and performance-based budgeting support.

## Service Delivery & Citizen Impact Frameworks

Outcome-based models improving delivery, monitoring, and reporting.

## Capacity Development & Training

Skills transfer for finance and SCM officials, in collaboration with government regulatory bodies.

## Financial Management & Compliance Support Services

AFS review and preparation, audit support, VAT compliance reviews, fixed asset verification, and revenue enhancement strategies.

## Organisational Efficiency & Restructuring

Operating model design and functional reviews for departments and SOEs.

## Governance & Institutional Strengthening

Support for PFMA/MFMA compliance and governance enhancement.

## Public Policy Implementation Support

Strategy-to-execution advisory for reforms and donor-funded initiatives.

# SERVICE: TAX, ESG & REGULATORY ADVISORY

01

Advisory beyond compliance – connecting financial and sustainability value.

02

Driving performance, accountability, and sustainable impact.

Our Tax and ESG Advisory brings together financial, sustainability, and regulatory expertise to help organisations grow responsibly. We guide clients in managing tax efficiency, ESG compliance, and sustainable finance strategies that create long-term value.

## Cross-Border Tax & Transfer Pricing

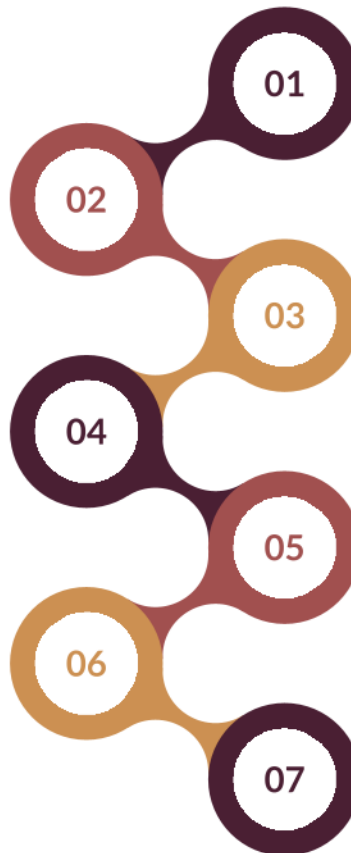
Advisory on international transactions and alignment with OECD guidelines.

## ESG Assurance & Data Verification

Independent assurance on sustainability disclosures and KPIs.

## Sustainable Finance & Green Tax Advisory

Advisory on tax incentives for sustainable investments.



## Corporate Tax Advisory

Tax planning, compliance optimization, and restructuring support.

## ESG Strategy & Reporting

ESG framework design, sustainability reporting, and integrated assurance.

## Tax Risk & Governance Reviews

Alignment with King IV and corporate governance principles.

## Integrated ESG + Tax Solutions

Combined sustainability and fiscal optimization engagements.

# SERVICE: WEALTH & LEGACY ADVISORY

**01**

Guiding wealth with wisdom — preserving legacy across generations.

**02**

Empowering legacy — trusted wealth, estate, and succession advisors.

In partnership with Anchor Capital, we offer integrated wealth management — combining accounting, tax, and investment expertise to help you grow, protect, and preserve your wealth for generations.

We provide trusted, independent advisory to high-net-worth individuals and family enterprises, helping them structure, preserve, and transfer wealth effectively. Our approach integrates tax, governance, and investment perspectives to ensure lasting legacy.

**01**

## Accounting and Compliance

We ensure your financial affairs are accurate, transparent, and compliant. We prepare financial statements, manage audits and independent reviews, and support compliance with reporting and governance standards — giving clients confidence in every financial decision.

**02**

## Tax Advisory and Structuring

We focus on efficient tax planning across personal, business, and investment structures. We provide comprehensive tax compliance, estate and succession planning, and strategies that align with your long-term financial goals.

**03**

## Investment Management

Through **Anchor Capital's** expertise, clients gain access to tailored investment solutions designed for sustainable growth. We offer diversified local and offshore portfolios, active management, and transparent performance reporting to help your capital work harder for you.

**04**

## Retirement and Wealth Preservation

Anchor Capital provides tax-efficient retirement planning and wealth preservation strategies tailored to your lifestyle and legacy goals. From annuity optimisation to liquidity management, we help you secure financial freedom and protect what matters most.

**05**

## Estate Structuring and Legacy Planning

Chapu and Anchor Capital work together to create structures that safeguard assets and facilitate smooth generational transfer. We combine tax, governance, and investment insight to ensure your legacy endures with purpose and efficiency.

**06**

## Cash and Liquidity Management

We help you optimise short-term funds for safety, access, and return. Through Anchor Capital's cash management expertise and Chapu's accounting oversight, clients enjoy disciplined liquidity management and integrated financial visibility.

# SERVICE: TRAINING SOLUTIONS

## CHAPU ACADEMY

01

Sharing what we have mastered — the Chapu Academy model for excellence.

02

Empowering excellence — quality and learning as a service.

Chapu Academy transforms our internal excellence systems into external value. We offer Quality-as-a-Service and Training-as-a-Service platforms that empower other firms and institutions to strengthen governance, audit, and compliance capacity.

01

### Quality-as-a-Service (QaaS)

Licensing of Chapu's internal quality and audit frameworks to other firms or institutions.

02

### Training-as-a-Service (TaaS)

Blended training in audit, risk, probity, ethics, and ESG.

03

### Chapu Academy Programs

Signature programs for early-career professionals, RAs, and governance leaders.

04

### Digital Learning Platform (LMS)

Subscription-based access to e-learning, templates, and toolkits.

05

### Thought Leadership & Roundtables

Regular publications and forums on assurance, ethics, and leadership.

# TECHNOLOGY & INNOVATION

At Chapu, we believe technology is central to audit excellence and business transformation.

We invest in modern digital tools and cloud-based systems that enhance collaboration, efficiency, and data security.

## Key platforms and tools:



**CaseWare**  
Financial statement preparation and auditing



**Sage One**  
Accounting and management reporting



**SharePoint**  
Secure document management and workflow



**Dropbox**  
Client collaboration and file exchange



**Wave**  
Client management and tracking



**Office 365**  
Cloud productivity tools for business.



**Magnetic**  
Streamlined accounting and client management.



**KnowBe4**  
Security awareness training and phishing.



**Drata**  
Automated compliance and security monitoring.

We also provide consulting support in cybersecurity, data protection (POPIA, PAIA), and automation to help clients stay secure and compliant in a digital age.



# CLIENTS & PROFESSIONAL AFFILIATIONS

Our clients represent a cross-section of South Africa's economy—from municipalities and higher education institutions to corporates and development agencies.

## Selected Clients:



## Professional Affiliations:



These affiliations reinforce our commitment to continuous learning, ethics, and compliance with global standards.

# OUR PEOPLE & SOCIAL IMPACT

Our people are the foundation of our success. Chapu CA employs **more than 100 professionals**, including SAICA and ACCA trainees, audit managers, and specialists across disciplines.

## Employee Development:

We invest in leadership and technical training, mentorship programmes, and structured career pathways. Initiatives such as She Leads and Men@Chapu promote inclusive leadership and empowerment.

## Corporate Social Investment:

Chapu supports education and community upliftment through:



Mandela Day initiatives



Youth Career Days across provinces



Adopt-a-School Programmes



Wellness and development projects

Through these initiatives, we live our founding principle:

“  
Meaning is found in service rather than self-centredness.”



# NATIONAL FOOTPRINT

## CONTACT INFORMATION



### Head Office – Gauteng

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- ☎ 083 463 5487 / 084 415 0634

### General Contact

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#### Connect with Us

- 🌐 Chapu CA Inc

