AIS Professional Services BN2284752

Chartered Accountants

AUDIT - COMPLIANCE - ADVISORY

ABUJA · CHARTERED ACCOUNTANTS · FIRM PROFILE 2025

A Nigerian practice for the numbers that have to stand up.

AIS Professional Services is a proudly indigenous firm of chartered accountants. Established in December 2013 to succeed Olumide Bewaji and Co., founded 24 February 1994. Audit, tax, financial reporting, advisory and analytics — from Rivers House Building II, CBD, and from Gudu, Abuja.

ACCOUNTING ASSURANCE TAX IFRS ADVISORY

Rivers House Building II · 83 Ralph Sodeinde Street, CBD

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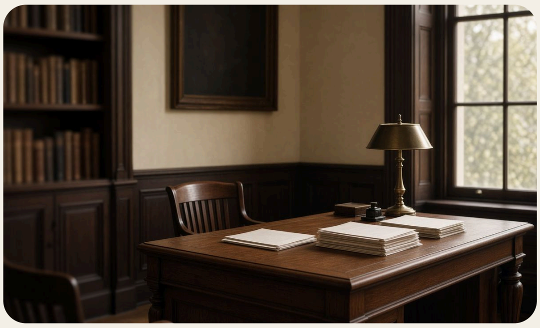
Contents

A working document for clients, boards and introducers. Drawn from the official firm profile and the credentials of the people who run the practice.

FOR THE READER

Use this as a briefing, not a catalogue.

Each line of work is scoped in writing before we start: what we will produce, who we will speak to, and the calendar we will keep. Fees follow the engagement letter. Named people own the file.



THE FIRM

Indigenous, technology-led, and more than thirty years in the making.

Background

AIS Professional Services is a proudly indigenous firm of chartered accountants, established in December 2013 to succeed the legacy of Olumide Bewaji and Co., a firm founded in February 1994. Our mission is to deliver exceptional professional services in auditing, taxation and management consultancy.

Our heritage

The foundation of the practice dates to 24 February 1994, with the registration of Olumide Bewaji and Co (LAG897951). We began as a financial information and technology consulting firm, using technology to streamline enterprise financial systems. Those methods have been refined for more than thirty years: flexible, value-driven, and built for clients who operate in Nigeria and report to a global standard.

Registration

Olumide Bewaji and Co

Founded 24 February 1994 · LAG897951. AIS Professional Services succeeded the practice in December 2013 and continues the work from Rivers House Building II, Abuja.

1994	2013	30+	6
PRACTICE HERITAGE	AIS ESTABLISHED	YEARS OF THIS WORK	CORE SERVICE LINES

Our expertise

We have become a trusted partner in audit and assurance, regulatory compliance, financial reporting, and technology-enabled solutions. Integrating technology into accounting is not a sideline — it is an expertise honed for over thirty years.

The Academy

Our Academy is the firm's direct link to education and capacity-building: technical updates, workshops and training so clients are not only compliant, but equipped to run and grow the finance function themselves.

WHY INSTRUCT US

Technical excellence, industry knowledge, and a forward-looking practice.

We combine that history with current systems to deliver tailored work in accounting, finance, audit, tax, analytics and capacity development. Small enough to be accountable. Versatile enough to cover the file end to end.

01
Quality assurance
Superior solutions tailored to the entity — not a recycled pack. The file should survive a second pair of eyes.

02
Innovation
We invest in research, adopt current practice, and put technology under the close rather than beside it.

03
Client empowerment
Technical updates, workshops and training so the finance team can keep the standard after we leave.

What sets a small, versatile firm apart

- **Over three decades of experience** — a long presence in Nigerian financial and regulatory work, from predecessor firm to AIS.
- **Tailored services** — engagements built around the entity, the industry and the filing in front of you.
- **Growth and strategy** — beyond compliance, we sit as a partner in planning, not only in the year-end.
- **Technology integration** — cloud ledgers, analytics and current reporting tools, used to shorten the close and raise accuracy.
- **Capacity building** — financial literacy and operating capability, so clients can run what we put in place.
- **Community and the Academy** — training programmes as a standing part of the practice, not an add-on.

IFAC
International Federation of Accountants

ICAN
Institute of Chartered Accountants of Nigeria

FRC
Financial Reporting Council of Nigeria

CITN
Chartered Institute of Taxation of Nigeria

PAFA
Pan African Federation of Accountants

OUR CORE SERVICES

Six lines of work. One standard of file.

The official service map of the firm. ICFR and the current IFRS conversions sit inside reporting and assurance — they are implementations, not a separate brand.

01

Accounting services

Books, payroll, receivables and the close so the board pack is on time. External accounting advice is associated with stronger revenue and less financial stress in SME studies — we make the file current enough to be used.

02

Audit and assurance

Independent evaluation of financial and operational integrity. Credibility with stakeholders, compliance with standards, and a view of the controls that produced the numbers — including internal audit, AUP and ESG assurance.

03

Tax and compliance

Managing tax obligations while staying inside Nigerian law. Planning, filings, dispute support, transfer pricing — plus company secretarial, ITF and NSITF as part of the same compliance file.

04

Financial reporting and IFRS

Accurate, compliant, globally consistent statements. Conversion support, technical advisory, consolidation — and the live implementations: IFRS 9, 16, 18, and sustainability disclosures under IFRS S1 and S2.

05

Business advisory

Strategy, financial management, risk, operations, HR and digital transformation. We sit with executives on the decisions that change the P&L, not only on the filings that follow them.

06

Business data analytics

Collecting, analysing and interpreting data so management can act. Strategy, BI, predictive models and financial analytics — turned into the smallest set of numbers that should sit in front of the next decision.

ACCOUNTING SERVICES

Precision in numbers, insight in growth.

End-to-end bookkeeping and accounting for startups, SMEs and established organisations. The test is simple: could you take this file to a lender, a buyer or NRS this week without a scramble?

Bookkeeping

Day-to-day recording, coding and account reconciliation. Records kept current for reporting and tax, not reconstructed at year-end.

Financial statements

Monthly, quarterly and annual packs — income statement, statement of financial position and cash flow — written so management can use them.

Payables and receivables

Invoice tracking, supplier payments and collections so cash does not stall in the ledger.

Payroll

Wage calculations, statutory deductions and payroll tax reporting. Employees paid on time; the employer's file stays defensible.

General ledger

Complete transaction capture, regular review, and a chart of accounts that can survive audit.

Bank and card reconciliations

Discrepancies found and cleared. A control against error and against fraud.

Budgeting and forecasting

Realistic budgets, performance against plan, and the adjustments that keep the year on track.

Tax-season support

Year-end organisation of the books so the tax computation is a close, not a reconstruction.

How we run an accounting engagement

Customised to industry and size. Cloud systems so management can see the numbers. Standardised reviews for accuracy. Open communication — questions answered, not parked. Accountants who stay current with Nigerian standards and the FRC's calendar.

Ensuring transparency, building trust.

Independent, high-quality audit and assurance so boards, lenders and regulators can rely on the file. We test the statements and the systems that produced them, then we tell management what would fail a second pair of eyes.

- **Financial statement audits** — IFRS and other applicable frameworks. Accuracy, transparency and an opinion stakeholders can use.
- **Internal audit** — beyond compliance: controls, process improvement and risk. Includes internal control over financial reporting (ICFR) where the entity must attest.
- **Risk assurance** — enterprise risk, IT risk and compliance audits; a view of the landscape, not a checklist.
- **Regulatory compliance audits** — federal, state and industry rules, so penalties are not a surprise.
- **Specialised assurance** — due diligence for mergers and acquisitions, forensic work, grant and contract compliance.
- **Sustainability and ESG assurance** — independent review of sustainability reports as disclosure expectations rise.
- **Agreed-upon procedures** — targeted independent verification where a full audit is not the brief.
- **IPSAS** — public-sector reporting and training where the entity requires it.

Our audit approach

Understand
The entity first
Industry, reporting requirements and the risks that actually matter before we write the plan.

Plan
Risk-based
Effort concentrated where misstatement is most likely — financial and operational.

Work
Data-driven
Analytics over transactions to find trends, anomalies and the questions the sample would miss.

Clear reporting throughout. Findings written so management can act — not only so the file can be archived. Knowledge of regulatory change is shared as part of the engagement, not billed as a surprise extra.

Through Nigerian tax complexity, toward a position you can defend.

A client-centric tax practice with more than three decades behind it. Chartered accountants and chartered tax advisers — planning, compliance and dispute work at federal and state level, including when NRS or a state internal revenue service writes.

Tax planning and advisory

Structure, deductions and a forward look aligned to how the business is actually going to grow.

International tax

Cross-border structures, transfer pricing, treaty positions and expatriate / assignee arrangements.

Corporate tax compliance

Company income tax, VAT, withholding tax and the returns that sit beside them. Reviews to prevent the expensive error.

Indirect tax

VAT and related obligations across jurisdictions of operation — nexus, exemptions and filings.

Personal tax and wealth

Income, estate and related filings for individuals; trusts, giving and succession where the facts require it.

Legislative monitoring

The tax landscape moves. Clients receive a view of what a change actually does to their position.

Audit support and representation

Documentation, correspondence and representation before NRS and state authorities. We stay with the file.

Other regulatory services

Company secretarial, Industrial Training Fund, National Social Insurance Trust Fund, and the compliance strategy that sits around them.

From the firm’s own file

Work of this kind has included a material reduction of assessed liability on a federal tax audit through argument and evidence, and recovery of research and development incentives for a technology client. Outcomes depend on the facts. We do not sell a percentage. We sell a defensible position.

Global standards, clear financial insights.

IFRS-compliant statements, conversions and technical advice for groups, public-interest entities and organisations still closing the gap from local GAAP. We did this work when Nigeria adopted IFRS in 2012. We are doing it again for the standards now arriving.

- **IFRS conversion and transition** — assessment to full implementation; differences, risks and the impact on the statements.
- **Statement preparation and disclosure** — position, performance, cash flow and notes that present a true and fair view.
- **Technical IFRS advisory** — revenue, leases, financial instruments, consolidation and impairment, kept current.
- **Group reporting** — consolidations, eliminations and a single picture of the group.
- **Process improvement** — the close calendar, automation of the repetitive, data that arrives on time.
- **IFRS 9 and IFRS 16** — financial instruments and leases: impact assessment, process change, compliant numbers.
- **IFRS 18** — Presentation and Disclosure in Financial Statements (IASB, April 2024), replacing IAS 1. Categories of income and expense, management-defined performance measures, and notes investors can actually use. The largest upgrade since IFRS 1; it changes the process, not only the face of the statement.
- **IFRS S1 and IFRS S2** — sustainability-related financial disclosures, climate first under S2, written to sit beside the accounts — against the FRC of Nigeria's adoption calendar.
- **Training** — workshops for the finance team that will have to produce the pack every period.

ICFR, in the same file

Internal control over financial reporting

Where a board, auditor or the FRC asks how the numbers were produced, ICFR is the answer. We design the framework (aligned to COSO and FRC guidance), map it to the close, name control owners, walk through the evidence, and leave a deficiency log and remediation plan that can be signed — not a policy binder.

BUSINESS ADVISORY

Insight, innovation and integrity — beside the executive, not after the year-end.

Strategic advisory, human-capital consultancy and operational process improvement. We partner with clients on growth, productivity and resilience — the work that is useless if it cannot be implemented.

01–04

Strategy, finance, risk, operations

- Vision, mission, market entry and measurable goals
- Budgeting, forecasting, cash, investment analysis, M&A due diligence
- Risk identification, mitigation and continuity planning
- Process optimisation, technology in the workflow, KPIs that are actually tracked

05–08

Market, people, governance, digital

- Market research, positioning and geographic expansion
- Workforce planning, leadership development, engagement
- Regulatory compliance, ethical frameworks, board advisory
- IT strategy, digital transformation and the protection of the systems the close now runs on

What an advisory engagement actually contains

1. SWOT, goal-setting, KPIs and a roadmap that can be adjusted when the market moves.
2. Financial diagnostics, cost and revenue work, benchmarking against a realistic peer set.
3. Risk assessment, internal controls and compliance audits that reduce exposure.
4. Competitive analysis, customer segmentation, expansion design.
5. ERP and automation where they earn their keep; analytics that operators will read.
6. HR: hiring frameworks, retention, performance, policy, handbooks, training.
7. Process mapping, lean improvement, procedure manuals, change support.
8. Methodology: assess, design, implement, monitor — then refine.

Data that changes a decision — and the industries we already know.

Business Data Analytics Services turn ledgers, operations and customer files into something a board can act on. We are technology-agnostic: Tableau, Power BI, SQL, Python and R among the tools — chosen for the problem, not the licence.

Strategy
Data consulting

Governance, quality, a roadmap and an analytics plan aligned to the business, not to a dashboard vendor.

See
BI and visualisation

Live packs and KPIs. If it is not readable in the meeting, it is not finished.

Anticipate
Predictive work

Demand, customer behaviour, fraud and risk — models that management can interrogate.

- Customer and market analytics; operational analytics on supply chain and productivity
- Financial analytics — profitability, cost, cash and risk
- Data management: integration, cleansing, MDM, cloud or on-premise
- Industry builds: retail, healthcare, finance, manufacturing
- Approach: objectives first, then integrate, model, visualise, iterate
- The point is a decision. If the work does not change one, we have not finished.

Industries we serve

Accounting, audit, tax, IFRS, advisory and analytics are tailored to the rules and the economics of each sector.

- Financial services, banking, insurance
- Real estate, construction, property
- Healthcare and life sciences
- Manufacturing and distribution
- Retail and e-commerce
- Technology, media, telecoms
- Energy, utilities, renewables
- Hotels and hospitality
- Education institutions
- Non-profit and grant-funded bodies
- Public sector (IPSAS)
- Professional and owner-managed firms

THE TEAM

Named people. The file has an owner.

Titles and roles from the official 2025 firm profile. Qualifications and career notes from professional CVs. Personal contact numbers and dates of birth are not published here.

Olumide Bewaji

MANAGING PARTNER

BSc MSc MBA FCA FCTI CPFA

Sets strategy, runs the practice and owns client engagements as engagement partner — the bridge between operations and the partners' interests. Specialist areas: audit and assurance, tax audit and investigation, regulatory compliance, forensic investigation, enterprise resource management and information technology management.

BSc Accounting, University of Lagos (1990). MSc Information Technology Management, University of Greenwich (2002). MBA, Business Information Technology Management, Manchester Metropolitan University (2006). ICAN (1995), CITN (1995), CIPFA United Kingdom (2016). Partner at AIS since January 2014.

olumide.bewaji@aisrd.co.uk

Dickson Bala Awulu

AUDIT PARTNER

BSc MBA FCA ACTI

Oversees audit engagements: quality, accuracy and integrity of the process, client relationships and regulatory requirements. Planning and strategy, team leadership, risk, reporting and professional conduct. His work is how stakeholders receive numbers they can rely on.

MBA, Nigerian Defence Academy, Kaduna (2013). ICAN member since 2007. With AIS as Manager from 2014 and at senior manager / partner level from 2017–2019 onwards. Practice areas: regulatory compliance, tax audit and investigation, audit and assurance, forensic investigation.

awulu.dickson@aisrd.co.uk

THE TEAM

Consultants and the practice bench.

Oyetayo Adekola

EXECUTIVE CONSULTANT

BSc FCA

Strategic advice to senior executives — business strategy, leadership, organisational performance, finance and operations. Problem-solving, change, performance, stakeholder engagement and crisis work. BSc Accounting, Olabisi Onabanjo University, Ago Iwoye (2005). ICAN member since 2007. Manager at AIS from 2014; senior manager from 2019; now Executive Consultant.

oyetayo.adekola@aisrd.co.uk

Gabriel Ojeka

PRACTICE MANAGER

BSc

Daily operations, accurate service delivery, and coordination with sister organisations including the Academy. Bridges the professional and business sides of the practice: staff, client experience, compliance, systems, planning and resources. The office runs because this role is done properly.

Deji Osuntope

BUSINESS DEVELOPMENT MANAGER

BSc FCA

Identifies opportunities, builds relationships and drives initiatives that grow revenue and presence. Market analysis, collaboration across teams, negotiation and reporting. MBA, Ladoke Akintola University of Technology, Ogbomoso (2015). ICAN member since 2015. At AIS since January 2018.

ayodeji.osuntope@aisrd.co.uk

Daniel Kari

ACCOUNTING SERVICES MANAGER

BSc

Oversees delivery of accounting and related services for the firm and for clients. Manages the accounting teams, keeps the work inside the rules, and holds the standard for accuracy and efficiency. The link between technical bookkeeping and the wider needs of the organisation.

A written scope. A method that fits the work. No surprise maths.

We discuss billing method, anticipated cost and possible extras before a contract is signed. The engagement letter sets scope, method and payment schedule. Whatever method is used, we will come to an agreement. Prices are not listed here; they follow the facts of the file.

01
Hourly
Advisory and consulting where time varies — representation, audit support, back-and-forth of real complexity. Transparent. Harder to cap if the work expands.

02
Fixed or flat fee
Defined services: a return, a filing, a one-time consultation. Clear for budgeting. Extra work outside the scope is a separate instruction.

03
Project-based
One-time, specialised work — international tax, restructuring, M&A advisory — priced on time, resources and expertise, with a start and an end.

04
Retainer
Monthly or quarterly access to ongoing advice, check-ins and year-round support. Predictable. Paid whether a given month is quiet or not.

05
Value-based
Used sparingly, typically where tax savings or recoveries are measurable. Tied to result. Not every client wants this, and we will not force it.

06–07
Hybrid and subscription
A flat start with hourly or retainer follow-on; or a monthly/annual plan for regular, lower-intensity support. Scope limits are written down.

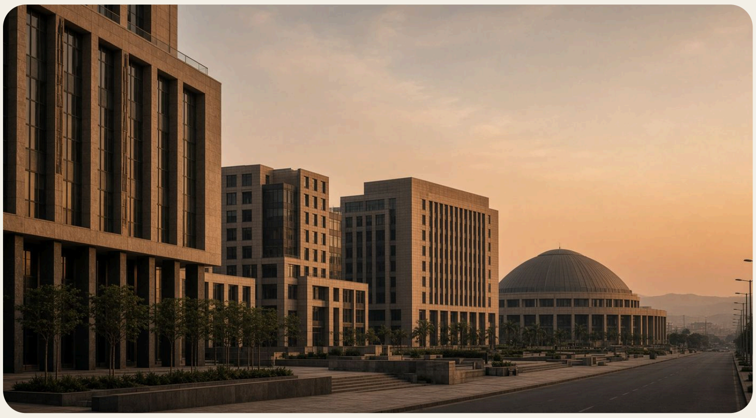
Listen
The entity
The filing, the decision, and what the numbers are being asked to do.

Scope
In writing
What we will produce, who we will speak to, the calendar we will keep.

Stand behind it
Close-out
Open points, next filings, and a named owner for each.

CONTACT US

Two offices in Abuja.



A short note is enough: the entity, the filing or the decision in front of you. We reply with a written scope. Monday to Friday, 09:00–17:00.

Main office

Rivers House Building II

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AUDIT - COMPLIANCE - ADVISORY

AIS PROFESSIONAL SERVICES · CHARTERED ACCOUNTANTS

If the file has to stand up, start here.

Tell us the entity, the period and the decision in front of you. We will come back with a scope, a named person and a calendar — not a generic pack.

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