

Risk Advisory | Accounting & Internal Controls

Deloitte Bermuda — connecting trust, resilience and security for responsible business and enduring success.

Deloitte's Accounting & Internal Controls service offering focuses on addressing issues relating to accounting and financial reporting, risk assessment, and efficacy of Internal controls systems.

Our Services

We provide comprehensive suite of Accounting and Internal Controls services to support our clients.

IT & Specialized Assurance

We help organizations transform the ways they leverage people, third-party relationships, technology, data, business processes and controls to manage operational risks and elevate business performance.

- **Assurance:** delivering risk and control services related to IT, entity level, and business process controls
- **Analytics:** exploring data to discover and analyze patterns, identify anomalies, profile, and reveal relationships from large sets of client data.
- **Third Party Assurance:** addressing regulator and marketplace demand to manage third-party risk through our third-party optimization services.

Controllership, Accounting & Reporting

We operate across accounting and reporting domains and provide resources to help clients manage their accounting and financial reporting activities, keep up with emerging regulatory guidance, industry and business developments, develop solutions to data



complexities, achieve finance transformation and digital controllership goals and objectives, and provide counsel to the Chief Accounting Officer and finance organization.

Internal Audit

We work with organizations to build, manage, augment and transform internal audit functions to increase quality and reduce cost. We assist in process efficiency, fraud detection, operational quality, internal control, and regulatory compliance, helping clients to better understand and manage risks, controls, and governance related to evolving IT systems, applications, and other digital risks. Established IA functions benefit from our strategic advice, quality assessments, innovation, and transformation services to achieve a higher level of performance, bringing greater value to the organization.

Global Strength. Local Delivery.

Our Bermuda practice is supported by the Global Deloitte Network, allowing us to provide immediate responses in almost any setting. On a global scale, we have 11,000 risk management and security professionals which includes over 400 incident response and computer forensics specialists. Within our Caribbean and Bermuda Countries we have 50+ risk management and security professionals and over 5 incident response and computer forensics specialists.

Deloitte Risk Advisory Team



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Brett Henshilwood has over 20 years of risk management and internal controls audit experience within the financial services industry, gained in New Zealand, UK, and Bermuda. Brett leads the Operational Risk services across the Caribbean and Bermuda countries. He has extensive experience in leading co-sourced internal audit engagements, technology assurance, cyber risk and risk management projects. He has extensive experience in performing controls work on information systems, including performing application implementation reviews and risk assessments. Brett has been the project manager in the completion of due diligence procedures in the review and understanding of internal controls and has performed gap analyses in alignment with global frameworks including Bermuda's insurance code of conduct.



Helder Carreiro
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Helder Carreiro has over 15 years of audit and internal controls audit experience within the (re) insurance industry. He has significant experience in performing control assurance related work, including risk assessments, control reviews and implementation of new regulatory requirements. Helder has advised various entities in setting up new captives in Bermuda including business plans, financial projections, as well as on governance, operational and regulatory considerations. Helder serves as the Practice Review Director of the Caribbean Bermuda Countries responsible for audit practice inspection process and system of quality control testing as part of the Audit Quality Monitoring and Measurement program.



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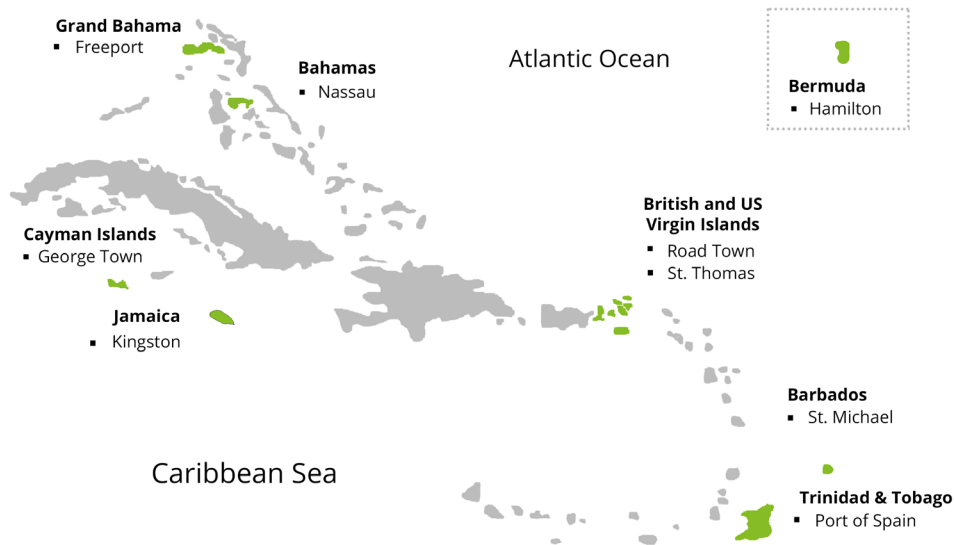
Divan Steyn is a Senior Manager with over 7 years of experience with Deloitte. His professional history consist of 3 year at Deloitte South Africa and 4.5 years with Deloitte Bermuda in Insurance (Audit) and Risk Advisory. Divan specializes in both integrated and non integrated audits with experience in large group structures, providing expertise service in both IFRS, and US GAAP as well as SOX 404. He also has extensive experience in consolidated group accounting, as well as Bermuda Monetary Authority (BMA) monetary requirements. Divan has experience in testing internal controls systems over key business cycles and financial reporting processes for insurance and banking companies as well as developing, restructuring and evaluating internal controls in line with COSO framework, offering improvements to internal control systems.



Thelma Gombedza
Manager
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Thelma Gombedza has over 7 years of experience, with particular focus on IT controls reviews gained in Zimbabwe and Bermuda across a range of industries. Her portfolio includes various assignments that have developed her skill set specific to financial services risk management and internal audit. Thelma's experience includes IT SOX testing for SEC registrants, IT policy reviews against industry best practice standards like NIST and ISO 27001, policy development and due diligence reviews.

Deloitte in the Caribbean and Bermuda



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