

Company Profile



The Edge of Perfection and Excellence

OUR COMPANY

Makali Group was founded in 2019 by Mr Zamani Nxumalo, as a sole proprietor. The company has since grown and registered as a private company in 2020.

The company specialise in forensic related services, including:

- Fraud Risk Management (FRM)
- Forensic Investigations
- Forensic Accounting
- Special Audits

The company operates under the stewardship of the company director and strategic partners. Leaderships share field experience of over forty years in forensic services.

OUR MISSION

To provide our clients with services based on excellence and perfection through use of modern forensic tools and processes.

OUR VALUES

Our values are built around professional standards set by the Association of Certified Fraud Examiners (ACFE) and best practices, and include:
Integrity, objectivity, independence, and professional skepticism.

OUR VISION

To grow the company and offer full spectrum of forensic services, while advancing the profession and creating opportunities for young professionals.

Co Reg No. 2020/937832/07
VAT No. 403 029 6539
CSD No. MAAA1078801

Level 1 B-BBEE Contributor

Email: admin@zamakali.co.za
Website: www.makaligroup.com
Office Number: +27 86 130 6060
Mobile Number: +27 67 709 5435
Address: Lot 308, Ndindima, Richards Bay, 3887



COMPANY DIRECTOR



Mr. Zamani Nxumalo, CFE
Hons (Forensic Acc), BCom
(Acc), BTech (Pol)

ACFE Membership #579283



Director's Profile

Zamani has over fifteen years' experience in forensic services. He joined the DSO (Scorpions) under the NPA in 2004 and worked both as a Special Investigator and Forensic

AREAS OF EXPERTISE

Fraud Risk Management (FRM)
Forensic Investigation
Special Audits
Forensic Accounting
Criminal Investigations
Expert Witnessing



PROFESSIONAL ACCREDITATION

Certified Fraud Examiners (CFE)
South Africa Institute of Chartered Accountants (SAICA)
Admitted Attorneys (Adv)
Cyber Specialists (First Responder Team)

FRAUD RISK MANAGMENT

Our approach into investigations is based on principles of FRM, which includes fraud risk governance, fraud risk assessment, fraud prevention, fraud detection, forensic

FRM PRINCIPLES
ACFE
COSO FRAMEWORK

Accountant in his six years tenure with the directorate.

In 2009 he joined National Treasury and spent six years in the Office of the Accountant-General. He was part of the Risk Management Support group that developed the existing Public Sector Risk Management Framework, specializing on fraud risk management. He was also part of the group that started the specialized Audit Services (SAS) unit in 2012.

In 2014 he presented on Public Sector Fraud Risk Management, at the Annual African ACFE Conference.

In 2015 he joined KZN Health as a Director: Forensic Investigations, where he formerly established the forensic investigations unit and developed enablers needed for fraud risk management.

In 2019 he left government to open his own practice, taking

investigations and post investigation activities.

We do submit separate reports on weaknesses identified during our forensic investigation to support the institution with the improvement of internal controls.

Our post investigation activities include review of root causes into reported and investigated fraud schemes.



CYBER & IT SKILLS

The company has resources who can do first responder activities but outsources advance cyber forensics activities. We have a partnership with Shield Technologies for all cyber related assignments.

We are familiar with and have been trained in the following:

FTK – AccessData Boot Camp
Case Management System (CMS)
Investigating by Computer
i2 Analyst Notebook 8



with, fifteen years of experience in public service.

As a consultant, he has been part of the Auditor-General SA IBU team for three years.

He has also led complex investigations in government institutions, emanating from UIFW reviews.

He has testified in disciplinary hearings as part of assisting clients with consequence management.

FI & FA EXPERIENCE SINCE YEAR 2020

FORENSIC INVESTIGATIONS AND SPECIAL AUDITS /EXAMINATIONS



SCM and Contract Management Review

The company has conducted SCM and Contract Management Reviews as part of **AGSA CWC under IBU**.

Auditees, *inter alia*:

- SANRAL – Infrastructure projects
- RAL – infrastructure projects
- Northern Cape Public Works – Infrastructure project
- Limpopo Public Works – Road maintenance project
- Limpopo Department of Education – transportation services
- KZN Department of Agriculture – Security services
- Buffalo City – Infrastructure, maintenance, legal and IT services

Audit outcomes included raising UIFW and recommending comprehensive examination, and criminal investigation.

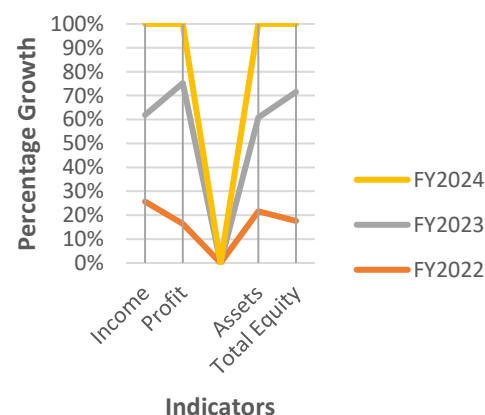
Forensic Investigations

The company has conducted the following investigations in the past five years.

- KZN Health – Irregular expenditure identified by AGSA, Medico-legal and Hoax emails.
- KZN Cogta – Incidents involving inefficiency of vehicle tracking services.
- Umuziwabantu Municipality - Financial misconduct involving the MM and other officials.

COMPANY FINANCIAL PERFORMANCE

Since 2021, the company has enjoyed sustained financial growth, as an EME.



- KwaDukuza Municipality – misconduct involving officials from fleet management services and SCM.

Forensic Accounting Assignments

- eMadlangeni Municipality – Financial misconduct involving the CFO and other officials, involving the **processing of payments for no services rendered**.
- Amajuba District Municipality – Investigation of UIFW for 2 financial years **and revision of financial disclosure**.
- Office of the Premier Free State – Investigation of unauthorised expenditure, including the **examination of BAS to identify system override to process payments without budget allocation**.

Other Examinations

- KZN Health – Hoax emails aimed at defrauding potential service providers.
- HR related irregularities: PERSAL fraud, Irregular appointment of personnel, Pension fraud, Bursary fraud,
- Other misconduct and Maladministration

LITIGATION EXPERIENCE SINCE YEAR 2020

COURT AND DISCIPLINARY PROCEEDINGS



Expert Witnessing

Our management team share Court and Disciplinary proceedings experience of over forty years:

- Mr. Dumisani Cele has testified in **High Court and Zondo Commission**.
- Mr Zamani Nxumalo has testified in **Provincial Court and in various disciplinary hearings**.

Disciplinary Hearings

The company has conducted investigations into the following institutions that have led to legal proceedings:

- eMadlangeni Municipality – Gross misconduct by CFO – **Dismissal for financial misconduct.**
- KwaDukuza Municipality – Fraud and misconduct by officials at Fleet Management and SCM unit of the municipality – **one official resigned, one official was given a final warning, and one official still attending the internal matter.**

OVERVIEW OF CURRENT AND PAST ASSIGNMENTS

Client	Years	Nature of Assignments
KZN HEALTH	2020	Forensic investigation into SCM irregularities in the procurements during Covid-19. Forensic Investigation into irregularities in the Male Medical Circumcision (MMC). SCM and contract management review, and legal opinion on MI from previous FY. Forensic investigation into Medico-legal claims. Cyber forensics examination into Hoax emails aimed at potential service providers /bidders.
KWADUKUZA MUNICIPALITY	2021	Forensic investigation into irregularities in fleet management services regarding procurement of batteries and tryers. Outcome: 4 officials subjected to disciplinary hearing.
EMADLANGENI LOCAL MUNICIPALITY	2022	Forensic investigation into instances of non-compliance resulting irregular expenditure. Forensic analysis on payments made for the Utretch mall feasibility study – payments for no services rendered.

		Outcome: CFO subjected to disciplinary hearing and dismissed.
KZN COGTA	2023	Forensic audit into assets management (loss control) to identify fraud risks.
AMAJUBA DISTRICT MUNICIPALITY	2024	Investigation of UIFW for FY2022 and FY2023 Verification of assets and updating of register.
HARRY GWALA DM	2024	Investigation of car allowance scheme and possible non-compliance with recommended norms and standards.
OFFICE OF THE PREMIER FREE STATE	2025	Investigation of unauthorised expenditure from FY2018/2019 & FY2019/2020, for a period of 2 years. Investigation into ad hoc activities resulting from identified irregularities in the examination of UIFW. Outcome: Recommendation for UE disclosure and recovery from another department to about R300m.
MTHASHANA TVET COLLEGE	2025	Investigation into irregularities in students' marks capturing in Coltech System. Investigation into misconduct by officials of the College. Outcome: One official resigned, and the other admitted guilt.

PROFESSIONAL ASSOCIATION AND PARTNERS



OUR CLIENTS SINCE YEAR 2021



MAKALI GROUP STRUCTURE

