



CAA
CHARTERED
ACCOUNTANTS
ACADEMY

CHARTERED ACCOUNTANTS ACADEMY
2020 - 2021 PROSPECTUS

LEADER IN NURTURING CHARTERED ACCOUNTANTS



BOOST
LIFE SKILLS
WORK READINESS PROGRAM

CAA
CHARTERED ACCOUNTANTS ACADEMY

Certificate of Achievement

WE ACKNOWLEDGE THAT

Janet Nyamutsaka

HAS SUCCESSFULLY COMPLETED

The BOOST Fellowship Life Skills and Work Readiness Program
Initiated at Chartered Accountants Academy 2020

[Signatures]

Welcome to CAA

Mission

To be the pacesetter of industry relevant competence-based learning for business professionals in the private and public sector.

Vision

To nurture unique business leaders.

Core Values

- **Integrity:** We endeavour for integrity in our people and systems.
- **Innovation:** We provide relevant local solutions through innovation.
- **Mastery:** We are acclaimed industry masters in what we do.
- **Quality:** We subscribe to international best practices of quality service.
- **Collaboration:** We nurture local and foreign partnerships through mutual collaboration, and we win as a team.

Purpose

To make available academic, entrepreneurial and best practice leadership in Chartered Accountancy and the finance professions.



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Our journey so far

CAA was established in 2011 with the vision to empower business leaders and Chartered Accountants. We thrive on innovation, and because we are not afraid to initiate change the journey we have walked is unlike any others





About CAA

CAA was built on the vision of empowering Zimbabweans to take control of their financial future through education and to be specific training Chartered Accountants that will drive the economy forward. CAA offers a holistic approach to educating the future Chartered Accountants through academic research – our training is relevant and up to date with the current trends. Our understanding of the practicalities of industry enable us to provide learners with a practical approach to accounting concepts.

We noted that training and educating Chartered Accountants may not be enough so we decided to offer advice and training to entities in and outside Zimbabwe on how best to move their businesses forward. We therefore created an advisory arm that together with the Academy has a symbiosis that enriches the quality of service and education offered. This is done through our sister company TAS.

We also offer continuous professional development to our Alumni and other C-Suite executives through our CAA Business School (CBS) division. CBS aims to develop business leaders with streetwise acumen through thought leadership webinars and courses on issues that will be affecting business environments.

As an Academy we have a vision to achieve operational excellence and secure the future of the profession. Our aim at CAA is to equip our students with skills they will need in the workplace today and in the future. We have incorporated the CA2025 vision into our curricula. We strive to ensure that our students are relevant in the world of technological change and that their competencies are relevant for the workplace. This is how CA2025 has shaped our learning processes:

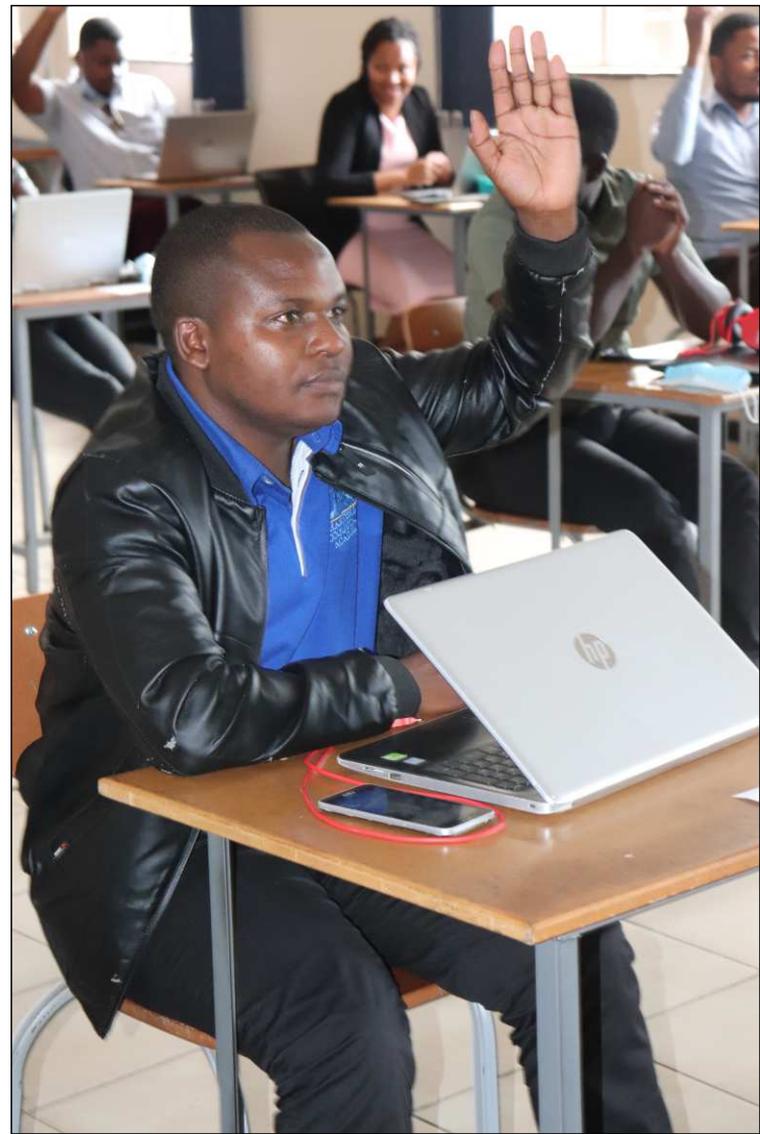


About CAA



We also develop a Chartered Accountant who is well grounded in their ethics and citizenship. We help build these skills in our Social Student Responsibility (SSR) activities where CAA students are encouraged to participate and give back to the community. Every year the CAA SSR comes up with ideas to generate income for donations to Chiedza Childrens home. The Donations are handed out in a ceremony at Chiedza childrens home at the end of each year. During the ceremony, CAA students meet Chiedza Childrens home students who are the beneficiaries to their yearlong donation efforts. The SSR exercise conscientizes CTA graduates on where they stand as individuals and the various ways they can make positive contributions to their communities, giving them the opportunity to be responsive and tolerant citizens. SSR initiatives help CAA Students combine Relational and Citizenship competences of CA2025 into their everyday lives.

We aim to improve the digital acumen in our students in line with CA2025 competency requirements. This is achieved by offering Robotics Process Automation (RPA) under the Ui Path Academic Alliance and Quickbooks lessons to our students. RPA gives the CTA graduate the ability to understand the business processes of an organisation and how to use computer software to optimise the processes and free up time to make integrated business decisions. Quickbooks is a financial accounting tool that assist in effectively processing, accessing and storing accounting information. At CAA we believe it is imperative for the CA to not only understand financial reporting but to be able to practically report the financial information and this is where Quickbooks plays its part in our students curricula.



About CAA



We nurture Chartered Accountants who bring value creation to a business by pulling out the silo approach to the traditional disciplines and promoting an integrated thinking approach. We host Project Integritas for our CTA students where students are divided into groups and given a topic to research on and present in front of an audience and a panel of Judges.

Their group efforts are measured based on their research quality, ability to effectively communicate their findings to an audience, their interaction and integration of technology into their presentation as well as their ability to proffer practical solutions. Although one group is chosen as the winner of Project Integritas, the event sharpens the business, digital and relational acumen of our CTA graduates in line with CA2025.

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Our Achievements

The Academy business has been firmly established since inception ten years ago. We strive to provide world class tuition to Chartered Accountancy students. Although relatively young we have achieved a lot in our short existence. Some of the highlights are:

Being the first accredited provider of ZCTA in Zimbabwe

Partnering with Accounting Professional Training (APT) which is a South African company running a preparatory course for the final qualifying exam Assessment of Professional Competence (APC). The APT is a pre-requisite for writing the APC. APT operates in South Africa, Zimbabwe and Namibia with CAA being the technical partner for APT in Zimbabwe.

Technical advisor to ICAZ (former), *the role* was an technical advisory position which comprised of various roles such as sitting on various ICAZ committees on behalf of ICAZ as well as performing technical work on behalf of ICAZ and contributions to national and international standard setting.

The offering of bridging course for ITC (formerly your Board 1 exam for the Institute of Chartered Accountants of Zimbabwe)

CAA lecturing staff members is involved in the marking of ITC at ICAZ and South Africa Institute of Chartered Accountants (SAICA).

Being an Accredited training office for the Articles of clerkship program.

Being an Accredited training office for the Articles of clerkship program.

Being accredited by ICAZ as a Certificate in Theory of Accounting (CTA) tuition provider.

Being invited to the SAICA Heads of Department meetings – where participants review the current CTA curriculum and discuss industry matters and their impact on CTA students.

Purchasing of a commercial property in Mount Pleasant on which is where the Academy's head office is based.

Upgrading the current lecture rooms to be more student friendly.

Having a bursary program that is run by the CAA Alumni Association to help those aspiring Chartered Accountants from less privileged backgrounds.

Student social responsibility – giving to the community by donating goods to various **Formation of the Training** and Advisory Services (TAS) subsidiary.

Introduction of the CTA Part time programme to accommodate the working class.

Introduction of the Bridging Course to the Certificate in Theory of accounting (BCTA)
Creation of CAA Business School (CBS)

Since the COVID 19 pandemic reduced and changed physical interaction CAA has integrated online learning processes into its curriculum to enable our graduates to be comfortable in a purely technological office set-up where one does not need to go into the office to have a productive day in their professional lives. CAA has put in place applications that aid learning and communication within the student body. The need to navigate the learning applications increase digital acumen in our student bodies.





Our Accreditations and Associations

- Ministry of Higher and Tertiary Education
- Institute of Chartered Accountants Zimbabwe
- Accounting Professional Training (APT)
- Technical Partner Association - University of Witwatersrand



The journey of becoming a CA (Z)

BCTA

The Bridging Course to the Theory of Accounting (BCTA) is the first step into the Chartered Accountancy profession for those who do not have first degrees in Accounting or an accounting degrees older than 5 years. BCTA seeks to equip prospective accountants with basic principles in Accounting. After successful completion of BCTA applicants will be eligible to apply for the ZCTA

INITIAL TEST OF COMPETENCE (ITC)

ITC, previously referred to as Board 1, is an exam written after the completion of an accredited CTA programme and is an assessment of core technical competence.

For candidates who hold a ZCTA that is more than 5 years old they will have to redo the ZCTA program for them to be eligible to sit for the ICAZ ITC exams. There are two exam windows for the ITC exams in each calendar year i.e. January and June.

TRAINING CONTRACT

As part of the ICAZ qualification requirements trainee accountants should obtain work experience with any ATO. The duration of the training contract depends on the entry level, that is, a trainee accountant that joins a training office after ITC is normally given a 36 months contract while a trainee accountant that joins a training office straight after A-Level is given a 60 months contract. On successful completion of this work-based training program and accompanied with passing of APC exams, a trainee accountant then becomes eligible to be admitted as a member of the (ICAZ) professional body.

ZIMBABWE CERTIFICATE IN THEORY OF ACCOUNTING (ZCTA)

ZCTA is issued by ICAZ after completion of postgraduate ZCTA course. The CTA program covers the four accounting core courses namely Financial Accounting, Taxation, Auditing and Management Accounting and Finance. For students to successfully complete the CTA program and receive the ICAZ post graduate Certificate in Theory of Accounting they should pass all the above 4 modules in one sitting.



ICAZ Reciprocal Agreements

Becoming a CA (Z) does not mean that you are location bound. ICAZ has established reciprocal arrangements with other institutions, where you can practice as a Chartered Accountant with your CA(Z) designation subject to these agreements. These agreements allow ICAZ members to be registered with other institutions without the need to write more exams. The following are some of the the institutions ICAZ has agreements with:

Hong Kong Institute of Certified Public Accountants

Canadian Institute of Chartered Accountants

South African Institute of Chartered Accountants

Chartered Accountants Ireland

Institute of Chartered Accountants in England and Wales

Chartered Accountants Australia and New Zealand



**THE INSTITUTE
OF CHARTERED
ACCOUNTANTS**
IN ENGLAND AND WALES



Product Offerings

The CTA Programmes

CAA provides ZCTA on a full-time basis as well as on part time. Students enrolled for the program will study in the four accountancy core subjects of Financial Accounting, Auditing and Governance, Management Accounting and Finance and Taxation.

For you to successfully complete the program you must pass all 4 subjects in one sitting of which you will then receive a Zimbabwe Certificate of Theory in Accounting issued by the Institute of Chartered Accountants of Zimbabwe (ICAZ).

Applied Financial Accounting and Reporting

Financial accounting is the field of accounting concerned with the summary, analysis and reporting of financial transactions pertaining to a business. This involves the preparation of financial statements available public consumption.

Stockholders, suppliers, banks, employees, government agencies, business owners, and other stakeholders are examples of people interested in receiving such information for decision making purposes. Financial accounting is governed by International

Financial Reporting Standards (IFRS). It includes the standards, conventions, and rules that accountants follow in recording and summarising and in the preparation of financial statements. IFRS are issued by the International Accounting Standards (IASs).

Applied Taxation

This course includes the taxation of an individual or an entity both of which are complex areas. In addition, the course seeks to address tax planning opportunities to reduce the tax burden while remaining in compliance with laws and regulations.

Applied Auditing and Governance

Auditing aims to develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

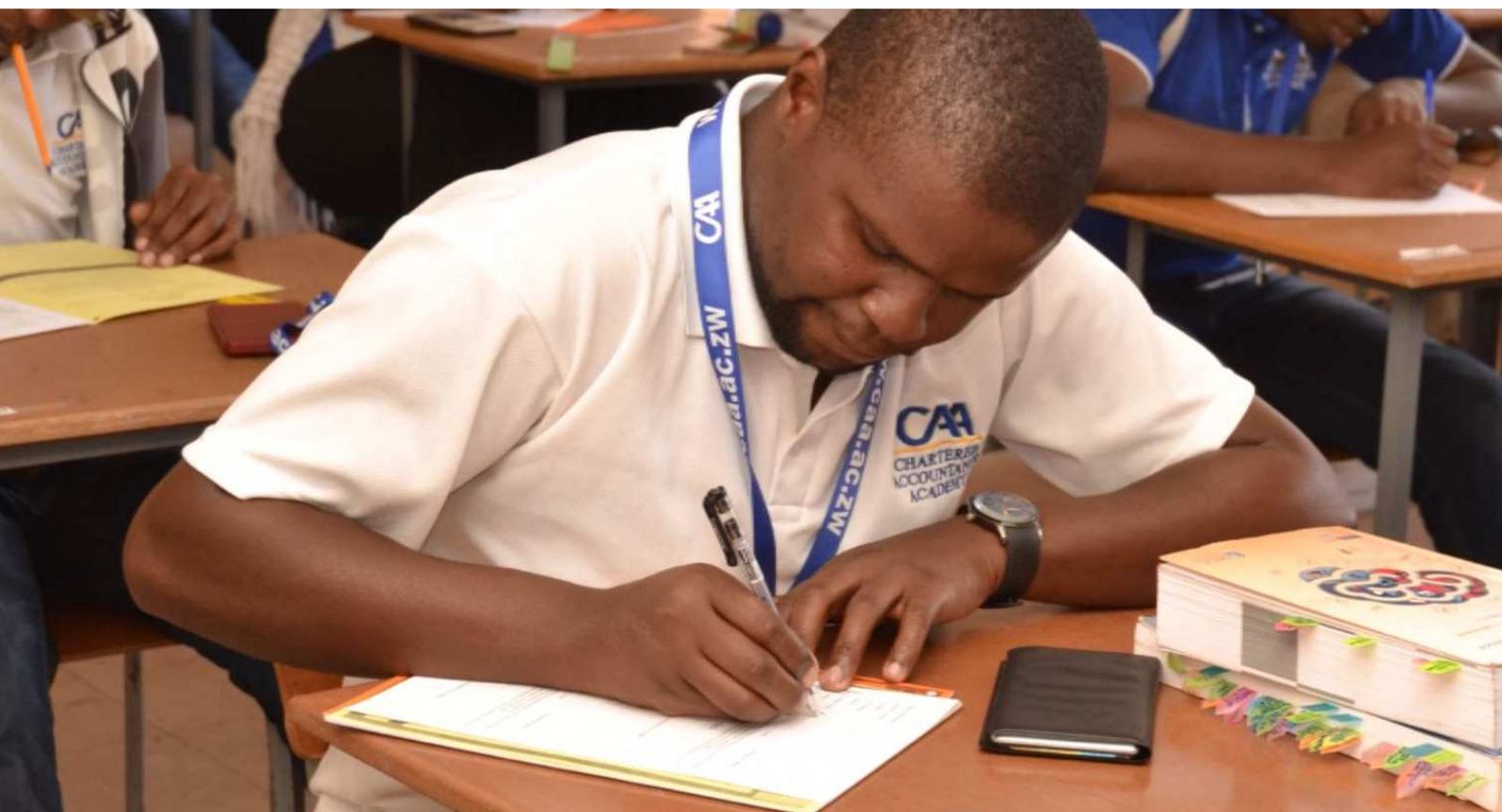
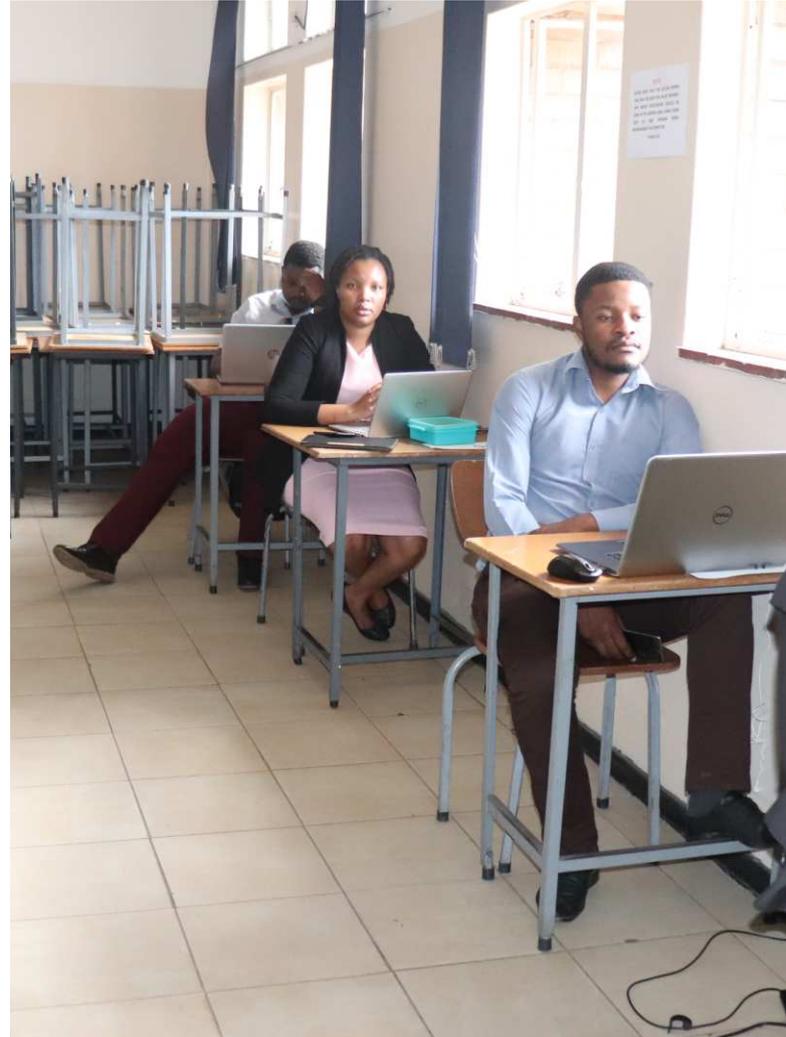
Assurance engagements involve the expression of an opinion, which is “a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party about the outcome of the evaluation or measurement of a subject matter against criteria” (Assurance Framework of the International Auditing and Assurance Standards Board (IAASB)). Under Governance students learn about best practices of good corporate governance.

Product Offerings

Applied Management Accounting and Finance

Management Accounting and Finance is divided into two sections, Corporate Finance, and Management Accounting. Although different focuses the two sections complement one another and are based on many common principles. The two sections should be viewed as being inextricably linked. Corporate transactions such as mergers, acquisitions, and divestitures have become commonplace in our global environment.

Entities are frequently faced with financing choices which have strategic consequences. Their managers must make capital structure decisions, evaluate short-term and long-term financing needs, and choose finance tools that are appropriate to the entity's strategic direction and to the competitive environment within which it operates.



CTA part time

01 Enrolment

Applications into the program are also normally opened from August to November of each year, with student's registrations done over December and January. Students with an Accounting degree or an Accounting professional qualification are eligible to apply for the parttime CTA program (please refer to the entry requirements for further details.)

02 Lectures

Lectures for the part-time students are done in blocks run on Saturdays and Sundays. To compliment these block lecture sessions students also receive course modules which contain their course notes and tutorial questions. Students also receive pre-recorded video lecture material given the limited contact time they normally have with the lecturing teams.

03 Location

Lectures and examinations for the part-time CTA program are held at our Harare campus and our mobile campus in Bulawayo.

04 Duration

Students go through the CTA part-time program over a two-year period broken down into CTA 1 and CTA2.

The CTA part-time program was launched in 2016 mainly to cater for those students who are employed and are not able to enrol for the full-time program. The program has been a big hit as indicated by the student compliment of 120 in its first year of running. There are 504 enrolled under part-time in 2019.



CTA Fulltime

01 Enrolment

January & july intake

CAA offers a unique system for CTA Fulltime of two intakes per year, i.e. a January and a July intake. In essence what this means is that the programme is broken into two components / semesters and students enrol for these components separately.

The benefit of this unique feature is that Fulltime students can start their academic year in either January or July. In addition, if a student has been unsuccessful in semester one, they have the option to repeat that semester again, which results in only a 6-month extension of their academic year, and not an additional 12 months.

WHAT DOES THIS MEAN?

If a student attempts the Fulltime 2021 CTA programme with the aim of completing November 2021 and writing the January 2022 ITC, and fails semester 1, the student would normally have to wait until the following January to enrol again. With our programme, the student is able to enrol in the July 2021 intake, complete semester 2 in April 2022, and write the June 2022 ITC, therefore a delay of only 6 months in completing the CTA programme.

02 Lectures

As indicated by the name of the program, students who enroll for the program are expected to be attending classes on a full-time basis. The lectures run from Mondays to Fridays during the day and lectures are done in 1.5hour sessions. The morning session runs from 0845hrs to 1230hrs with a mid-morning break of 30mins and the afternoon tutorial session runs from 1315hrs to 1430hrs, from 1500hrs to 1630hrs students are supposed to be taking the time to do their allocated assignments and watching of pre-recorded videos in preparation for the following day's lecture.

To complement these lecture sessions students also receive course modules which contain their course notes and tutorial questions. Students also receive pre-recorded video lecture material in addition to contact time they have with the lecturing teams. All students registered for the full-time CTA program are expected to attend a minimum of 80% of all lecture sessions for them to be eligible to sit for the end of year exams.

03 Location

Lectures for the full-time CTA programme are held at our Harare campus which is located on 2nd Floor Strachans House, 66 Nelson Mandela Avenue, Harare.

04 Duration

The program is done over 1 year.

05 Programme Structure

The programme has four courses and all four courses need to be passed in the same academic year with at least 50%.



BCTA

The Bridging course to the Certificate in Theory of Accounting (BCTA) was launched in January 2021 with an enrolment of 60 students. BCTA aims to offer students with non-accounting backgrounds a chance to join the esteemed Chartered Accountants profession.

Enrolment

BCTA has 2 enrolment periods per annum, in January and in July. Applications will be open in March and in September.

Lectures

BCTA is a part time course with lectures over the weekend. We offer a blended learning program with online lectures and physical contact sessions, but exams are held at our exam centres around the country.

Duration

BCTA is a 10-month program with a 1-month semester break in between.

Programme structure

First semester modules

- Governance and control
- Ethics
- Corporate Finance
- Introduction to IFRS
- Financial Accounting
- Business Law

Second semester modules

- Advanced Auditing
- Investment analysis
- Management Accounting and Decision making
- Advanced Financial reporting
- Vat mechanics
- Corporate and individual Tax

You can enrol for a maximum of 6 modules and a minimum of 4 modules in any semester.

A student may repeat a module for 3 times only,

and a pass in any module can be carried over for 3 years.

The maximum number of years a student can be enrolled for BCTA is 3 years.



2021 BCTA JULY INTAKE APPLICATIONS

The benefits of enrolling for BCTA with CAA include

- The program opens up a wide range of career opportunities
- The BCTA program will be presented by highly experienced lecturers who are qualified chartered accountants
- You will have exposure to continuously developing technologies, which include QuickBooks and Robotics Process Automation (RPA)

How to apply

Visit [caa website caa.ac.zw](http://caa.ac.zw), click on 'apply for BCTA' to complete your application. Application period close on 31 May 2021.

Exam centers

Mutare, Harare, Bulawayo, Chiredzi, Gweru, Zvishavane and Vic Falls.

Please note

You need to acquire 36 months work related training (Articles) at an ICAZ accredited training office before you qualify to become a Chartered Accountant

The qualification process for these applicants will be:

- 1 BCTA
- 2 CTA
- 3 ARTICLES ITC & APC
- 4 Chartered Accountant

The following applicants will be eligible to apply:

- Holders of the following :
 - ▼ A Bachelors degree in accounting that was acquired more than 5 years ago,
 - ▼ A Non-Accounting Bachelors degree from the Faculty of Commerce, eg Bachelor of Commerce degree majoring in Banking and Finance, Marketing, Business Management, Economics etc

2nd Floor, Strachans Building, 66 Nelson Mandela Ave, Harare
 +263 (0242) 702532-5 +263 86 4412 1786 +263 86 4414 6073 +263 78 2 277 124
 If you need clarity, get in touch with us on the above contacts

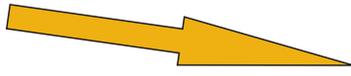
ICAZ accredited institution

Progression rules

First semester Modules

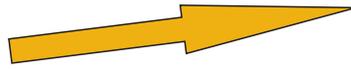
Second semester Modules

Introduction to IFRS

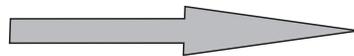


Financial reporting

Financial Accounting

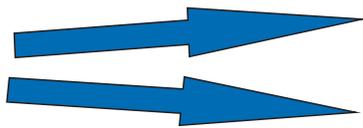


Governance and control



Auditing

Corporate Finance



Investment Analysis

Management and Decision Making

The above modules are aligned based on acquisition of prior knowledge. A student cannot attempt the modules in the second semester without passing the preceding first semester modules.





How to apply for CAA programs

Enjoy the convenience of applying online for our programs. Visit our website www.caa.ac.zw and select the “apply now” tab. Complete and submit the application form online.

What you will need for your application.

- Scanned copies of National Identification
- Proof of residence
- Scanned copies of your education certificates and transcripts
- Application fee

You will receive a response to your application in 7 working days.

Our Differentiation: Why you should choose CAA?

Boost Fellowship

CAA has a personal and work-readiness skills program that includes public speaking, interview skills and mentor management. CAA has partnered with Boost Fellowship which is a non-profit organization whose mission is to help young men and women to discover their potential for leadership and to develop successful futures for their communities and countries by adopting a possibility-oriented approach to life.

Robotics Process Automation (RPA)

We encourage our students to be technologically adept by offering RPA classes. The business world is becoming digital. RPA will educate students on how to use computer software to automate business processes and to become equipped to use technology in their careers and be available for strategic decision-making roles.

Quickbooks

As part of the curriculum, we offer Quickbooks lessons to our students. Students learn how to use

the accounting software and interpret data from Quickbooks in preparation of real life – career Quickbook scenarios

CAA Alumni Mentoring

Our students are proffered the mentor management program offered by the CAA Alumni where they benefit a lot from the wealth of experience the Alumni possess. Each student is assigned a mentor who then assists them throughout the CTA journey by proffering advice and passing skills alumni has learnt through their own experiences.



Why you should choose CAA? (Continued)

CAA Students Annual Dinner

CAA will also expose you to Zimbabwe's leaders who are qualified chartered accountants and other reputable professionals at the CAA Students Dinner event. The event aims at inspiring you to live a life of significance and attain your highest leadership potential through contact with true role models. The event also gives you the opportunity mix, mingle and discuss with professionals.



CAA Sports Day

You will also be able to interact with fellow trainees in the training offices through the CASS Sports activities. CAA being a training office itself, engages in CASS activities and attends the ICAZ sports day. You will be able to get an opportunity to show-case your sporting skills and talents whilst interacting with fellow professionals. This assists you in possible recognition and networking with potential employers.



Blended learning

Weekly lectures and tutorials will be presented in all four disciplines Financial Accounting, Management Accounting and Finance, Auditing, and Taxation. The students will be exposed to new topics during the lectures and be able to apply the knowledge gained in tutorials. The tutorial sessions will be presented by lecturers and tutors where they will explain all the different nuances of the topic based on the tutorial questions prepared for the session.

Examination technique, preparation and strategy will be discussed. This process will ensure that each student is up to speed on each topic covered in the syllabus. CAA aims to leave no student behind!

All topics presented are in accordance with the ICAZ competency framework. At all times students will be able to track knowledge and progress gained against the competency framework to be sure that they are prepared for ITC.

Revolutionary Teaching Methodology

CAA strives to provide students with the best CTA program. Our goal is to produce the CAs of the future, using teaching methods suited to students in the 21st century. We have created a unique lecturing environment where theory meets application. Not only does CAA provide with the theoretical foundation of different topics but we also show how these topics are applied in practice. Technology integration is a huge part of our programme. We offer online lectures, and we use a range of applications as a way of providing additional support material for students to utilize as required.

CAA provides recorded video learning material to assist the student in revision and understanding contentious syllabus areas.

Mentoring and Coaching

Students have access to all lecturers for one-on-one consultations. In these sessions students will be

able to ask questions they might have on the content presented, obtain career advice, study skills and exam technique skills. Additional tutorials are also offered to part-time students by alumni to assist them to better understand concepts they would have learnt during the block lecture sessions.

Lecturing Team

The CAA ZCTA program is presented by a dynamic group of individuals. The team includes highly experienced lecturers who are qualified Chartered Accountants as well as recently qualified, vibrant tutors. The team is in touch with the needs of the modern student. The syllabus is presented in a creative, insightful manner using a range of tools and techniques. The lecturing team is also well acquainted with the value chain education of a chartered accountant due to their involvement in teaching and marking of ZCTA, ITC and APC exams. The goal of the lecturing team is to convey their knowledge in an efficient and effective manner thereby facilitating for successful learning to take place.

Technology

Technology is important within most businesses, but even more so in the delivery of education. The days of book lined quiet libraries are over. When you join our programme, you will have access to a number of new and continuously developing technologies, with the important distinction that it cannot be technology for the sake of technology, but rather, technology that makes a difference, that works, that changes the playing field. Using technology also means that both lecturer and student engage and use the various tools. Technology is embedded in the delivery of the lectures through online lectures and in the context of the course material to make sure that you become technology efficient, with tools to make you more efficient and relevant in the workplace.

MyCAA Platform

Through the use of our MyCAA platform our students have access to all electronic content, forums, chats, email queries, and progress reports. This platform will be used by students on a daily basis in completing tutorials, taking notes, accessing resources, etc. MyCAA also has a mobile app which allows students to access their learning material from android phones, and store learning material on their mobile phones for offline access.

Pre-recorded Videos

Video tutorials will be made available to students. These videos could include an overview of a topic as well as additional explanations of intricate issues.





We celebrate the successes of our Alumni around the globe. Their achievements are our achievements. They are part of our ever-growing family. These are some of the members of our alumni who are doing well in their careers.

CAA Alumni Profiles



Name: **Rumbidzai Muzondidya CA(Z)**
 Job Role: **Management of Treasury**
 Organisation: **RioZim Ltd**
 Region: **Harare, Zimbabwe**

About: My post-qualification experience involves working as part of a business advisory firm and more recently for a listed mining entity. At my current role I am involved in the preparation and analysis of production reports of the company, liaison with internal and external stakeholders on behalf of the CEO and preparation of tenders for strategic projects. At my previous role I was involved in business advisory of small to medium entities. The tasks ranged from formulation of budgets and monitoring thereof, to preparation of management accounts and tax returns. During my time in the audit field, I was exposed to the following sectors: NGOs, shipping, school, pharmaceuticals, micro-finance, hospitality and manufacturing. During my tenure at PKF, I was responsible for the planning, execution and finalisation of numerous audit engagements.



Name: **Tafadzwa Munganasa CA(Z), R.P.Acc**
 Job Role: **Audit & Assurance Professional**
 Organisation: **Deloitte LLP, USA**
 Region: **Greater New York New York City Metropolitan Area**

About: A Chartered Accountant registered with the Institute of Chartered Accountants of Zimbabwe with more than 5 years' experience in Audit & Assurance with concentration in the following industries data processing, mining and metals, agriculture, tobacco trade, manufacturing, media & telecommunications, FMCG, multinational corporations and Not for Profit organisations.

I have been engaged in audits in Zimbabwe and Southern Africa and in the United States of America including auditing some of the large fortune 500 companies. I am experienced in both IFRS / ISA audits and US GAAP/PCAOB audits. You may also get more information about me from my LinkedIn Profile the link below: <https://www.linkedin.com/in/tafadzwa-munganasa-ca-z-r-p-acc-3719b765/>



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CAA Alumni Profiles



Rozanne passed CTA fourth in her class in 2019. She was the best graduating (ICAZ) ITC student in 2020 and was in the third position (nationally) for APC exams. She was awarded the ICAZ Duff award.

Name: **Rozanne Taylor CA(Z)**

Job Role: **Senior in Accounting, compliance and reporting**

Organisation: **EY**

Region: **Harare, Zimbabwe**



Kenneth Botso
Assistant Manager Deloitte Namibia



Name: **Margaret Chindabata**

Job Role: **Audit Supervisor**

Organisation: **KPMG**

Region: **Harare, Zimbabwe**



Clifford Bangwayo

Assurance Associate at PWC Namibia



Binita Patel CA (Z)
Audit and Assurance, Deloitte Atlanta

CAA

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