



The Americas



A worldwide association of independent accounting firms and business advisers

Key Information

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Worldwide Statistics

As of December, 2015

	The Americas	Asia-Pacific	Europe, Middle East & Africa	DFK International
Number of offices	123	88	204	415
Number of partners	642	233	515	1,390
Other professional staff	2,758	2,664	2,739	8,161
Number of support staff	769	511	717	1,997
Total staff (including partners)	4,169	3,408	3,971	11,548
Fee income (US\$M)	699	146	496	1,241
Fee income (€\$M)	635	132	360	1,129

DFK International is a major international association of independent accounting firms and business advisers that has been meeting the needs of clients with interests in more than one country for 50 years.

Our association now has over 300 offices across the world. The association is divided into three regions — The Americas; Asia-Pacific; and Europe, Middle East & Africa. Each region appoints a Regional Vice President who is a member of the Board and also the Executive Committee. Regional Vice Presidents have a particular responsibility for ensuring members comply with DFK's Membership Criteria.

An Executive Director, employed by the Board, is based in the DFK International Executive Office in London and is responsible to the President and the Board of Directors for all administration and development of the international association. In larger countries of the world where there are several DFK Member Firms, DFK has developed National Groups to respond to local clients' needs.

Each DFK member firm is an independent legal entity in its own country. A grouping of members who include DFK in their firm's name are classified as network firms in compliance with EU and IFAC requirements.

DFK International is a non-profit making incorporated organisation based in the United Kingdom and its Executive Office is located in London.

Member Firms by Country

(National Groups in bold)

Argentina	2
Brazil	3
Canada	5
Chile	8
Colombia	9
Costa Rica	10
Ecuador	11
El Salvador	12
Guatemala	13
Honduras	14
Mexico	15
Nicaragua	17
Panama	18
Peru	19
Puerto Rico	20
United States of America	21
Uruguay	24
Venezuela	25



Argentina

Overview

The range of services that we offer our clients have three basic premises: **quality**, **agility** and **cordiality**.

The *quality* is reflected in the rigorous standards of work that we perform on a daily basis, bringing our clients precise information allowing them to optimize decision making. Also DFK International maintains intense quality control. Constant changes that affect our clients demand that we work proactively, at maximum efficiency. An excellent report is totally useless if it does not arrive in time to make the necessary business decisions.

For that reason, our staff is trained to give a fast answer to any client inquiry, and to alert our clients of changes or new features that can affect their operations. That is *agility*.

Our clients notice these differences, and always feel well-treated.

This level of attention means our partners become directly and personally involved in all tasks, consultations and the preparation of information. As a result, clients see us as more than just accountants and we become trusted allies — and this is only obtained with *cordiality*.

Services

- Audit or review of financial statements
- Implementation of local, international norms of accounting and USGAAP
- Management consulting
- Outsourcing administrative services
- Labor relations advice
- Advising on national, provincial taxes and municipal rates
- Litigation support
- International fiscal planning
- Advising in non-profits
- Corporate finances
- Cost analysis
- Advising in information technology
- Mergers and acquisitions; Due diligence; Valuations of companies
- Training
- Advising in family-owned companies

Sectors

- Communications
- Hotels
- Manufacture
- Real Estate
- Agriculture
- Construction
- Charitable organizations
- Professional practice
- Education
- Health Services
- Retail
- Importers
- Insurances
- Financial services

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Brazil

Overview

Adviser is a service provider in auditing, accounting, taxes, consulting and valuation, focusing on medium and large companies from a wide range of segments. Our organization is qualified to support all companies registered in CVM, the Brazilian Securities Commission. We have offices in the South and Southeast of Brazil—in São Paulo, Recife, Rio de Janeiro and Joinville—with a team of over 80 highly experienced and skilled professionals who produce effective results.

Since 1995 we have been performing standard services and independent projects in Brazil and abroad. We work directly on projects in countries on four continents (USA, England, Germany, Holland, France, Japan and Australia).

Our team is aligned with the best practices of the world market, prepared for creative and specific solutions based on the most current information and the constant changes in international accounting standards.

Our services are personalized, which makes it possible to offer solutions and guidance according to the specific needs of each client. We provide all the necessary resources for the appropriateness of local accounting for foreign companies established or willing to set up its activities in Brazil.

Our mission is to be recognized as a company with agile solutions to the needs of our customers through value-added services at fair prices.

Services

Some of the services we offer our clients are:

- Auditing
 - Financial Statements Audit
 - Business and Segments Audit
 - SOX
 - Due Diligence

- Accounting
 - Startup Company
 - Outsourcing
- Consulting
 - IFRS/US GAAP - Implementation
 - Mergers and Acquisitions
 - Valuation
 - Standards and Procedures
 - Business Plan
 - Financial Recovery of Undertakings
- Controlling
 - Financial Management
 - Legal Representation
 - Management Reports
- Taxes
 - Tax Audit
 - Permanent Tax Advice
 - Tax Planning
 - Evaluation of Corporate Structures
- Human Resources
 - Recruitment and Selection/
 - Executive Research
 - Competence Mapping and Process
- Regulatory Matters
 - Legalization, Registry and Inspection of Company and Products

Sectors

- Automotive
- Pharmaceutical
- IT
- Technology
- Textile
- Bearings
- Retail
- Insurance
- Telecommunications
- Manufacturing
- Property Market
- Construction
- Third Sector

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You can be assured that the advice you receive takes account of local culture and customs in addition to local regulations, helping to ensure the success of your business.

Brazil (continued)

Overview

The Krypton Group provides the necessary tools for achieving excellence. Its units in Belo Horizonte, Brazil's third largest city, offer cutting edge resources and equipment. The group comprises three companies: **Krypton Accounting Services, Krypton Consulting, and KAP Keylock Automated Para-Accounting.**

Our strength lies in solid professional competence in specialized areas. Each one of the companies is able to benefit from the accumulated knowledge and experience of the others, in a seamless interface which promotes excellence in corporate and strategic management.

Our purpose is to provide our clients and partners with business and strategic management consulting in an agile, structured and secure manner. For this we rely on a strong and cohesive team that executes all tasks and activities in compliance with strict ethical standards.

The interaction and expertise of our employees have made Krypton a renowned company in the domestic and international market and a benchmark in business management.

The Krypton Group positions its clients in the market through a totally customized service and provides specific solutions to every demand.

Our portfolio is comprised of domestic and international clients of different sizes and from several industries. However, all of them have a common purpose: to be successful.

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National Group

Canada



DFK Canada is a national association of independent accounting firms with locations in most major centers throughout Canada. DFK Canada consistently ranks as the largest accounting association in Canada.

Overview

Our members are typically the largest independent accounting firms in their region, with several in the top 30 in the country, and have well-established reputations within their communities and a commitment to professionalism, integrity and quality of services.

Our member firms offer a diverse range of comprehensive accounting and financial services to clients in a broad spectrum of business sectors and membership in DFK Canada provides our members and their clients access to resources across the country.

While member firms have their own cultures that reflect their local business environment, they have many things in common including a desire to give their clients the best personal service available from an accounting firm; enthusiasm for fully understanding client objectives and delivering effective advice; dedication to providing personal and timely services and a commitment to achieving consistent professional and ethical standards.

Through a forum of national and international events and conferences, our members exchange ideas and information in a non-competitive environment. This exchange strengthens our reach as firms share their expertise, capabilities and experiences. Membership in DFK Canada enables independent accounting firms to leverage the strength of a national affiliation and capitalize on the benefits of a global presence.

DFK Canada has a membership agreement with DFK International and this affiliation provides a practical, personalized alternative to dealing with large multinational firms. Membership in DFK provides direct access to the collective

resources and intellectual capital of every DFK firm in every country represented. Invaluable for multi-jurisdictional projects, this alliance provides seamless access to global skills and expertise, assuring each client of high quality, personalized service anywhere in the world.

Simply put, affiliation with DFK International enhances our global reach, provides additional resources and expands the world of opportunity for our members and their clients.

Services

DFK Canada member firms offer a full range of business and financial services such as those listed below. Full details on these and other services are available from our member firms.

- Accounting, Auditing & Assurance
 - Monthly financial analysis
 - Accounting software consulting and implementation
 - Budgets—corporate and personal
 - Cash flow projections
 - Asset management
 - Profitability analysis
 - Investment analysis
 - Forensic auditing
- Business Advisory
 - Banking proposals and sourcing of funds
 - Negotiation of partnership and shareholder agreements
 - Negotiation of business contracts and agreements
 - Profitability and cash management
 - Business operating systems analysis
 - Management succession planning
 - Human resources management solutions
- Estate & Personal Financial Planning
 - Estate, financial and retirement planning
 - Cash flow management and net worth statements
 - Education funding
 - Insurance requirements analysis
 - Strategic asset allocation and management
- Financial Reporting
 - Preparation of financial statements
 - Audit or review of financial statements
 - Projected financial information for lenders
 - Special reports (contract compliance, security analysis)
 - Internal control and corporate governance
 - Purchase audits
- Litigation Support
 - Personal injury and fatal accident claims
 - Shareholder and partnership disputes
 - Matrimonial disputes
 - Breach of contract
 - Expropriations
 - Intellectual property infringement
 - Loss of income claims
- Mergers & Acquisitions
 - Information and sales brochures
 - Negotiation with parties leading to consummation of agreement
 - Preparation of letters of intent
 - Business valuation and pricing
 - Purchase investigations
 - Income tax structure
 - Divestitures and sale of your business
- Taxation
 - Corporate and Personal income tax planning
 - Estate planning and inter-generation succession
 - Tax structure for mergers and acquisitions
 - GST / retail / commodity taxes
 - Preparation of income tax returns
 - U.S. and International tax solutions
 - Dealing with Cross-Canada jurisdictions

Continued ►

Canada (continued)

Sectors

The members of DFK Canada provide services to clients in virtually every business sector:

- Agriculture
- Automotive
- Construction
- Contracting
- Distribution
- Engineering
- Entertainment & Leisure
- Estates & Trusts
- Exploration
- Financial
- First Nations
- Fisheries
- Food & Beverage
- Forestry
- Government
- Agencies
- Health Services
- Hospitality
- Incorporated Professionals
- Land & Real Estate
- Development
- Local Government
- Lotteries
- Manufacturing
- Media & Telecommunications
- Not for Profit
- Oil & Gas
- Publishing
- Retail
- Textiles
- Transportation
- Travel & Tourism

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Chile

Overview

Obregón & Associates is an organization of highly qualified professionals that make up a multidisciplinary team; we are confident that we will meet your expectations for any advice you require.

Our philosophy has always been to deliver a personalized customer service. Being part of DFK International allows us to exchange experiences with professionals from other countries to develop strategies that result in a high degree of professionalism in the provision of timely services, high ethical and professional standards, advanced technology, and an advanced quality methodology — translating into a world-class, personalized service.

Proper coordination with other DFK International firms allows us to increase efficiency, resulting in reduced costs for our customers.

Our mission is to provide full capabilities of the firm to serve our customers, help them achieve their goals. We want our professionals to relate closely with our customers, developing the work in an ethical framework, ensuring confidentiality, integrity and compliance with the law — while taking into account the social environment.

Our values:

- Integrity – We are loyal to our principles, our colleagues and our profession. We favor ethics in our professional activity.
- Responsibility – We treat our client's challenges as our own; we always wish to exceed our own expectations and we are mindful of how our work may affect the community.
- Independence – We work independently in our role as auditors and consultants. We see our clients individually and we invest time in understanding what makes them unique.

Services

- Audit
 - Audit of Financial Statements
 - Internal Control Review
 - Audit of Agreed Procedures
 - Due Diligence
 - Surveys and Special Studies
- IFRS
 - Impact Assessment Implementation of IFRS Standards
 - Implementation of IFRS Standards.
 - IFRS Training
- Legal and Tax Advisory
 - Tax Planning
 - Tax Audit
 - Advice in Specific Areas
 - Labor and Previsional Advice
 - Corporate Organizational Alternatives
 - Tax Due Diligence
 - Corporate and Personal Income Operation
 - Monthly Advisory Service
 - Tax Diagnosis
 - Representation before the Internal Revenue Service
- Entrepreneurs Services
 - Accounting Outsourcing
 - Accounting Process Outsourcing
 - Accounting Comptroller
 - Account Analysis
 - Accounting Rework
 - Issuance of Financial Statements
 - Payroll Outsourcing
 - General Role of Earnings
 - Private Role for Executives
 - Legal Documentation Support
 - Temporary Services
 - Preventive Labor Comptroller
 - Personnel Selection
- Management Consultancy
 - Financial Restructuring
 - Special Financing
 - Purchase or Sale of Companies or segments of them
 - Mergers
 - Business Valuation
 - Asset Valuation
- Physical Inventories
 - Physical Inventory Planning
 - Preparation of Instructions
 - Coordination with the Areas Involved
 - Take Physical Inventory
 - Identification and Reconciliation of Physical Differences
 - Report Detailing the Physical Inventory
 - Development of Procedures Manual

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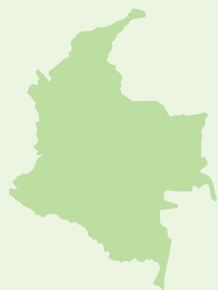
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Colombia

Overview

JAHV McGregor SA has a history of over 23 years in the market, which it has entered gradually since its inception, participating in both the public sector and the private sector. We provide strength and institutional support to customers, positioning our firm among the top five organizations providing professional services in Colombia.

Our company operates with the most advanced methodological guidance to ensure our work meets the highest quality standards utilizing our technological and human capital so that each engagement receives specialized support it deserves.

Our professionals maintain an ongoing relationship with customers and always give their best effort and dedication, in a completely ethical, transparent and confidential manner while serving with efficiency and quality.

Our philosophy aims to "solve customer problems with utility", ie, all work produces a proportional benefit to contract work - generating a consistent integrated solution within different areas of the company. We achieve this by providing all organizations with the best services with the highest level of competition.

Services

Our services are certified under ISO 9001: 2008, therefore, the quality policy is focused on providing Audit, Tax Audit, Supervision, Management Consulting and Management, Internal Control, Accounting Outsourcing, Supervision and Forensic Audit; Advice on Operations, Administrative and Financial Processes, Consulting and Legal Services, Tax Services; Budget Analysis and General Management Consulting.

This certification ensures the highest level of professional standards through principles of effectiveness and efficiency. We do this through highly qualified staff, all of whom are motivated and committed to continuous improvement in all performance levels of the Firm. The result is increased satisfaction of each client, ensuring the fulfillment of their needs and expectations, and a life-long pursuit of excellence.

Service Areas

- Public Sector
- Healthcare
- Energy
- Financial
- Education
- Technology
- Communications
- Pharmaceuticals
- Transport
- Engineering and Construction
- Retail
- Hospitality and Tourism

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Costa Rica

Overview

Formed on January 1975, **Despacho Carvajal & Colegiados** has provided auditing and consulting services for almost forty years. We are an excellent choice for your company and here are five reasons why:

1. Professionalism
2. Experience
3. Backing from an international firm
4. State-of-the-art technology
5. Customized service.

However, that is not all we offer. Our extensive experience is backed up by our staff. The policy of the Firm for the last few years has been to cultivate our most valuable asset: our professional staff. Therefore, we have been making ongoing efforts that are reflected in the experience our Firm has built over the years, so that we can provide clients with quality service and value added.

Our mission is to be a prestigious Firm with local and international presence and devoted to providing top quality auditing and consulting services to clients in the private and public sectors, based on a methodology whose basic principles include efficiency, effectiveness, excellence, opportunity and customized service, so that we can meet the needs of our clients based on results that will contribute to the management decision making process.

Resources

Our Firm is currently and actively registered in the eligible auditor records of the National Registry of Securities and Brokers, in compliance with provisions contained under the regulations for external auditors and corporate governance regulations applicable to entities supervised by the Superintendence of Financial Entities (SUGEF), the General Superintendence of Securities (SUGEVAL), the Superintendence of Pensions (SUPEN) and the General Superintendence of Insurance (SUGESE).

Despacho Carvajal & Colegiados has been an independent member firm of DFK International (www.dfk.com) since October 1, 1995, an organization that has 244 members firms at their 307 offices in 84 countries. In the beginning of 2010, Member Firms of DFK International included 1.210 partners, 6,262 professionals, and a support team of 1,883 people, for a total team of 9,355 professionals.

Services

- External Auditing
 - Financial: Book account analysis
 - Operating: Procedure efficiency and effectiveness analysis
- Tax Consulting – Taxation advice, tax returns, tax claims, tax carry-forward:
 - Income tax
 - Sales tax
 - Excise tax
 - Other taxes
- Information Technology (IT) Consulting
 - Assessment of the computer center internal control
 - Software and hardware analysis
 - Database analysis
- Manual Development
 - Accounting manuals
 - Accounting procedure manual
 - Human Resources manual
- Consulting
 - Physical inventory of assets
 - Physical inventory

Clients and Services

Despacho Carvajal & Colegiados, Contadores Públicos Autorizados has extensive experience accumulated though over 37 years, has carried out audits in entities such as private companies, Solidarity Associations, Governmental Entities, Financial Institutions, State Banks and Housing, Nonprofit Organizations, NGOs, Savings and Loan Cooperatives, Inter-American Development Bank Programs, Foundations, etc.

Here are some of the industries which have been given financial services such as external audit, tax, IT, operational audits and external consulting:

- Commercial
- Industrial
- Government
- Financial groups supervised by SUGEF, SUPEN, and SUGEVAL
- International Organizations
- Solidarity and Cooperative Associations

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Ecuador

Overview

Micelle Cia. Ltda. is a company characterized by providing comprehensive financial, tax and accounting services, which has been the difference that has set us apart from the rest in a market that is very competitive these days. With offices in the country's main city of Quito, we cover the broad service needs of local and international clients.

Since 1999, we have provided personalized services to our clients, offering them solutions and advice in accordance with specific needs in order to improve their businesses. Through all these years we have gained the expertise necessary to help and support our local and international clients who are starting up, improving and expanding their businesses.

Our Mission: To provide innovative and timely auditing, accounting and business consulting services aimed at meeting the expectations and needs of our clients in an efficient manner.

Our Vision: To be a leading firm nationwide, preferred for the quality of the services it provides, and to grow systematically in the local market with international expansion.

Our Principles and Values:

- Integrity
- Respect
- Positive attitude
- Responsibility
- Good work environment

Resources

Our professionals comprise multidisciplinary, highly qualified work teams that are focused on providing services that meet the legal and technical standards applicable to each type of service offered, with a high degree of responsibility, moral and professional ethics, independence, and confidentiality.

Currently, around 40 professionals are working in our different divisions.

Services

- Audit
- Controlling and Accounting
- Consulting
- Legal and Tax Matters
- Manufacturing
- Commercial services
- Agriculture
- Hotel management and tourism
- Construction and real estate
- Technology
- NGOs and non-profits
- Education
- Telecommunications
- Petroleum
- Financial
- And more

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El Salvador

Overview

Moreno Portillo y Asociados, S.C. was founded in 1975 by Mr. José Rubén Moreno Portillo, current managing partner, and another colleague who left the firm years ago.

Mr. Moreno has been President of the Public Accountants Institute in El Salvador and is well known in the community.

The Firm is composed of three partners and twelve professionals and staff. All personnel is equipped with either laptops or desktops with backup.

The firm has major banks and has engagements with energy related companies among other clients.

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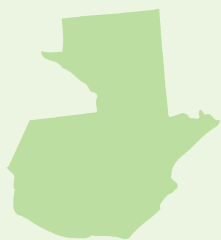
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José Rubén Moreno Portillo

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A vital element of how DFK firms add value to their clients is through knowledge of the industries and the countries in which their clients operate.





Guatemala

Overview

Amory González, Auditores y Consultores Gerenciales is a professional organization aimed at providing tax and management auditing, consulting and planning services both locally and internationally.

In October 1999, the firm became the exclusive representative in Guatemala of DFK International, a public accounting and auditing firm broadly recognized worldwide, with presence in various Latin-American countries.

The firm is led by Mr. Amory González Castellanos as its Directing Partner. He is a nationally recognized public accounting professional with over 15 years of independent professional experience including international auditing firms.

The current organization has a staff of 30 people that includes professionals with different levels of experience and training. This allows us to distribute the work in accordance with the level of experience required in order to be performed efficiently.

As an accounting firm, we also have a tax-auditing department which is actively involved in providing technical and professional tax support and directly provides tax-consulting services aspects of all their projects.

Clients and Services

Our professional experience includes projects completed for international organizations and regional private sector companies in the areas of industry, financial services and more, related to the auditing of financial statements in accordance with generally accepted accounting standards. Providing these services requires us to have an ongoing familiarity with local as well as international technical legislation and regulations.

In the area of management consulting, we advise our clients on organizing their accounting systems and ensuring they function effectively. Our services in this area include performing operating audits, which require a careful review of the organization's internal control system.

We have also participated in preparing manuals for administrative and accounting procedures, which provide guidelines for orienting and training people in accounting operations.

Other specialized services in the area of management consulting include re-engineering services, changes to organizational structure, evaluations of positions and salaries, executive and middle management recruitment, and more.

The Tax Auditing Department addresses everything related to the area of regulatory affairs and taxes and provides advice for implementing tax planning strategies and determining tax policies to optimize the payment of taxes, take advantage of the benefits of the existing regulatory and tax framework, adapt to changes in tax requirements, and more.

Due to the ongoing importance of computerized systems to our clients on a day-to-day basis, we have specialized in this area, providing the market with products of recognized quality that are designed and/or represented by your firm. This requires us to stay abreast of the most recent technological changes.

We provide our auditing services to important companies and agencies of the public and private sectors, including international organizations and multinational companies, in the following areas:

- Importation of chemical products
- Importation of radioactive materials and agricultural equipment
- Drilling and extraction of minerals
- Importation of computer equipment
- Sea transport services
- Projects to provide drinking water
- Drilling of wells
- Print media
- Exportation of flowers
- Financial services
- Air transport
- Port terminals for supply

Contact

GUATEMALA CITY

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Herbin Amory González Castellanos
– Audits

Licda. Flor de María Juárez
– Tax and Accounting



Honduras

Overview

Coca Luque y Asociados, S. de R.L., was founded in 1999. Its main purpose is to provide auditing, consulting, accounting and tax services to international organizations and public and private institutions. The training and professionalism of its staff are due to their high technical qualifications and administrative and managerial experience, which have allowed the company to provide its clients with efficient service.

Through its specialties of auditing, consulting, accounting and taxes, Coca Luque y Asociados contracts technically skilled professionals to do any auditing or consulting work that our clients require.

The partners and employees of Coca Luque y Asociados have over 35 years of experience, which is reflected in the list of clients they review and prepare reports for. Accordingly, they follow International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS).

Coca Luque y Asociados, S. de R.L. works for various multilateral and bilateral organizations, requiring that it keep up with the auditing guides for the World Bank, IADB (AF300 Guides), USAID (Yellow Book), UNDP, Inter-American Foundation (IAF) (Donor Guides), Swiss Agency for Development and Cooperation, Swedish Agency for International Development Cooperation, and the European Union. They prepare their own standards and send them to us so that we can prepare the auditing report.

Our staff receives regular training in order to stay ahead of developments and pronouncements in the area of auditing and on their application. The auditing standards and procedures that our firm follows are supported by the technical training, experience and capacity of our professional staff. Our

partners and auditors have an attitude of mental independence and professional diligence when it comes to conducting reviews and preparing reports, following generally accepted accounting standards.

Services

The organization, work methodology, expert staff, quality control and other aspects of Coca Luque y Asociados guarantee efficient and effective products for our clients with the quality they expect. Additionally, we have the consulting services and quality control of DFK International.

The firm's activities are summarized below:

- Auditing Services
- Financial Accounting Services
- General Consulting Services
- Tax Services

Sectors

- Financial Institutions
- Leasing Companies
- Private Pension Fund Administrators
- Public Employee Benefits Institutions
- Insurance Agents
- Stock Exchanges
- Risk Rating Companies
- Credit Card Issuers
- Credit Card Processors
- Warehouses
- Currency Exchanges
- First- and Second-Tier Private Development Banks
- Private Risk Centers
- Savings and Credit Cooperatives that manage resources with BANHPROVI
- Remittance Companies
- Large Commercial Debtors of institutions supervised by the National Banking & Insurance Commission
- International Organizations such as the IADB, World Bank, European Union, and other credit organizations.

Contact

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National Group

México



DFK Mexico is a nonprofit association of independent accounting firms that deliver a full range of services to clients across the whole country. The association began in the 1980's, grouping together the Mexican members of DFK International.

Overview

DFK Mexico consists of fifteen firms, with 25 offices nationwide. We are a network of independent firms of chartered accountants and business consultants. Through our affiliation with DFK International, we have a presence worldwide in over 84 countries and 300 offices.

DFK Mexico's main objective is to draw together the resources of all member firms to develop effective global business relationship and deliver quality business services. In addition we work to improve the technical skills of the personnel of all members through shared work techniques and training.

Our services are aimed at providing solutions to expand your business opportunities. The direct and personal approach, together with the high quality of our services, makes us an organization that always advances in the search for greater value for our customers.

Our experience allows us to provide assistance and guidance in different areas, including: audit, tax, consulting, legal, accounting/ external comptroller-ship, foreign trade, transfer pricing, family businesses, social security, fraud prevention and detection and administrative incubator.

Services

We provide expert access necessary to implement our clients' strategic decisions in Mexico: whether this involves the creation of a subsidiary, setting up a factory, or the development of the local market. DFK Mexico has broad tax skills with experience in many specific cases for companies and individuals. Member firms have developed a real tax expertise and can advise their clients on their current tax structure, opportunities for improving their structure and on administrative controls.

For each member firm, delivering expertise and advice to clients goes hand in hand with a high degree of professionalism and respect for the strict rules of integrity and independence.

Sectors

Our members have experience in a wide range of sectors such as:

- Agribusiness
- Agriculture
- Animal Food Industry
- Automotive Distributors
- Banking
- Chemical & Medical
- Commerce & Manufacturing
- Construction
- Consumer Goods
- Education
- Finance
- Government
- Hotel & Hospitality
- Human Food Industry
- Insurance
- Leather Industry (Tanning)
- Marketing & Professional Services
- Mining Industry
- Nonprofit
- Plastic Industry

- Real Estate
- Retailing
- Services
- Shoe Industry
- Telecommunications
- Textile Industry
- Transport of Terrestrial Load

Activities

DFK Mexico members are in regular contact with each other, either exchanging staff and working together or for internal training meetings relating to new legislation. This exchange of information and experience strengthens the wider efficiency and abilities of the group. Today, DFK Mexico has become a coordinated group of firms located in the main Mexican regions, with clients diversified in all key business sectors.

Contact

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Continued ►

DFK Mexico in Numbers

(Statistics are for the year ended 2015)

Number of offices	25
Number of partners	32
Number of other professional staff	378
Number of support staff	64
Total staff (including partners)	474
Fee income (US\$)	15,295,842

México (continued)

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Overview

Amaya, Lacayo & Cia. Ltda. was founded in 2007 by Agustín Amaya Somarriba, Mauricio Jose Mendieta Torres, Carlos Julian Lacayo Maliaños and organized in January 2007 according to the laws of Nicaragua.

Mr. Amaya and Mr. Mendieta both have strong experience in conducting audits of financial statements and Mr. Amaya himself has over 30 years of experience in conducting and performing audit engagements.

Both partners are duly registered in the Colegio of Certified Public Accountants, and authorized to sign as independent external Auditors in Nicaragua.

Resources

The firm is located in a residential area close to the country's capital of Managua where additional 30 audit and professional staff performs their work using current technology. The office includes a conference room, professional reception area, reproduction and outsourcing services.

Clients & Expertise:

80% of the firm's clients pertain to the public sector and international organizations.

The firm has carried out important audit Works for international entities, including InterAmerican Development Bank, Central American Bank for Economical Integration and the United Nations Development Program.

Other clients include:

- Banco Central de Nicaragua (central bank)
 - Instituto Nicaraguense de Seguros y Reaseguros (insurance company)
 - Organización Panamericana de la Salud (Health Organization)
 - Fondo Nicaraguense de Inversiones (Fund for Government Investments)
 - Ministerio de Fomento, Industria y Comercio (Ministry of Commerce)
 - Alcaldía de Guatemala (City Hall).
- Work performed includes verification of compliance with the payment of city hall contributions in several companies of the private sector.

Contact

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Panama

Overview

Those seeking a breadth of expertise in Panama will be well represented by

Cuadra y Asociados.

Our Vision: To position our Firm as an important entity within the national territory and affiliated with an organization with international representation;

To provide innovative and integrated business solutions to our clients;

To keep an active presence in the community by focusing on the wellbeing of our collaborators and related parties; and

To achieve satisfactory goals for our clients and the professional staff involved.

Services

- IT Consulting
 - Internal control evaluation of the computer center
 - Software and hardware analysis
 - Database analysis
- Accounting
 - Monthly accounting record
 - Management accounting reports
 - Official accounting books
- Consulting
 - Physical taking of assets
 - Physical taking of inventories
- External Audit
 - Financial-Book account analysis
 - Operational-Procedure effectiveness and efficiency analysis
- Tax Consulting
 - Tax planning
 - Tax returns
 - Tax claims
 - Tax assessments on income tax
 - Tax sale

- Preparation of Manuals
 - Accounting manuals
 - Accounting procedure manuals
 - Human Resources manuals
- Appraisals
 - Accounting
 - Financial
 - Tax
- Human Resources
 - Recruitment and Selection
 - Executive Research

Clients

We provide services at a national level which are linked to companies in the fields of:

- Services
- Merdical care
- Retail
- Insurance
- Telecommunications
- Manufacturing
- Real estate
- Construction
- Import
- Consulting
- Education

Contact

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Peru

Overview

Rivera & Asociados Contadores

Públicos S.C. is one of the largest auditing and consulting firms of Lima, with 21 years of professional experience contributing to the growth and development of companies, generating trust in globalized world that is becoming more demanding and competitive every day, and where having timely financial information has become indispensable in making sound decisions.

Our mission is to provide business solutions and reliable, transparent information, contributing to the creation of value and achieving the objectives of our clients in each area of the economy.

Our work is recognized by our clients through their trust and loyalty. Our experience and ability is characterized by the support of our multidisciplinary executives who are constantly researching and training to provide the best possible solutions for complex business situations. This is why we consider ourselves to be our clients' partners in the achievement of their objectives and goals, which brings satisfaction to our company.

Our knowledge and experience with industries and business processes always make our proposals and recommendations the best solution options, International, a worldwide network of professionals that allows us to make timely use of best international practices in accordance with modern management and finance, benefiting Peru's business community, which is why we joined DFK.

Rivera & Asociados has participated in auditing and consulting for key businesses in different sectors of the economy and important Peruvian government agencies, such as:

- Congress of the Republic
- Office of the President of the Council of Ministers
- Ministry of Energy and Mines
- Ministry of Housing
- Ministry of Culture
- Regional Governments
- Office of the Superintendent of Securities
- Other prestigious government entities.

Services

Our personalized services set us apart from our competitors and make impossible for us to offer solutions and advice in accordance with each client's specific needs.

- Auditing
 - Financial auditing
 - Outsourcing of internal auditing
 - Due Diligence
- Accounting and Management
 - Incorporation of companies
 - Outsourcing accounting and taxes
 - Outsourcing of administration
- Consulting
 - IFRS/US GAAP Implementation
 - Mergers and Acquisitions
 - Evaluations
 - Standards and Processes
 - Business Plan
 - Financial Management
 - Legal Representation
 - Management Reports
- Taxes
 - Tax Audits
 - Ongoing Tax Consulting
 - Tax Planning
 - Evaluation of Corporate Structures
 - Transfer pricing studies



- Human resources
 - Selection and hiring of executives
 - Monitoring of skills and processes
 - Training Sectors
- Commercial
- Construction
- Mining
- Petroleum
- Textiles
- Telecommunications
- Manufacturing
- Real Estate
- Agriculture
- Finance
- Non-governmental Organizations
- International Cooperation Projects

Contact

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Puerto Rico

Overview

LPG CPA, P.S.C. is an established firm created by three partners: Mr. Luis Santiago, Mr. Gabriel Mendez and Mr. Pedro Rosario. Most partners have a big-four Firm background and are Certified Public Accountants with one having earned certifications in IT and Internal Controls for a broad range of talents among the partner group.

Despite the poor economic development worldwide the firm has maintained a consistent growth of clients and staff since inception. The firm's specialized areas or skills include Insurance, Pension Plans, Internal Controls, SOX consulting, SSAE 16 and retail.

The firm follows standard audit practice and procedures as well as required documentation to support any audit opinion. As a registered firm in the AICPA, the Firm is subject to peer reviews under the AICPA guidelines. The latest peer review of the firm had a rating of pass.

Resources

The Firm is composed of three partners, five managers and seventeen staff. Administration of projects, invoicing & collection, etc., is supervised and/or performed directly by the partner in charge of each project. Office premises are located in a two story building in a commercial area of San Juan.

Services

Services provided but not limited to:

- Auditing and Accounting
 - Audit, Review, and Compilations
 - SSAE 16 Examinations
 - Pension Plan Audits
 - Personal Financial Statements
 - Attestations
 - General Accounting
 - Business Payroll
- Tax Compliance and Consulting:
 - Tax Returns Preparation
 - Tax Planning and Consulting
 - Tax Accrual
 - Corporate Reorganizations
 - Registration, Licenses, and Permits;
 - Representation Before Governmental Agencies
- Business Consulting:
 - Information Technology
 - SOX Compliance
 - Construction Claims
 - Forensic Accounting
 - Litigation Support
 - Budgets and Projections
 - Due Diligence
 - Internal Controls

Major Clients:

Insurance
Technology
Banking
Auto Dealerships
Non-Profit
Other (Retail, Services, Distribution, etc.)
Areas of Expertise:
Insurance
Construction
Non-Profit
Pension Plans
Internal Controls
SOX Consulting
Compliance
Retail
SSAE 16

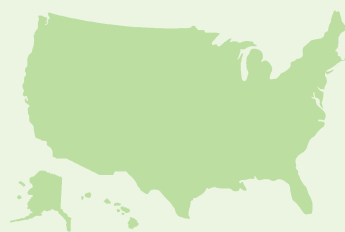
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National Group

United States



DFK International/USA comprises more than 24 Member Firms with over 46 offices across the U.S. Our mission: To facilitate the interchange of ideas, knowledge and information in an effort to provide the highest level of professional services to member firms' clients through national and global resources.

Overview

The U.S. national group was formed in 1978 as The Accountancy Group. These leaders sought to strengthen their services and enhance their resources through the sharing of technical expertise and best management practices. Early on, the U.S. group recognized the need for a global affiliation. In 1982 that group became the U.S. member of DFK and was renamed **DFK International/USA**, or DFK/USA for short.

Objectives

DFK/USA provides:

- An environment that facilitates the interchange of technical and administrative ideas, knowledge and information.
- Access to sophisticated skills and expertise from member firms throughout the United States and the world.
- A national and international presence while fostering the independence and individuality of member firms.

Services

- Audit & Accounting
- Business Valuation
- Employee Benefit Plans
- Energy Tax Credits
- Healthcare
- Human Resources
- International Tax
- Litigation Support / Forensic
- Marketing
- Not-For-Profit
- Practice Management (Managing Partners only)
- SEC
- State & Local Tax
- Tax
- Technology
- Corporate and Personal Financial Advisors
- Specialized Industries

Sectors

In addition, our firms cover accounting issues for almost all sectors of industry, including but not limited to:

- Agriculture
- Automotive Distributors
- Banking
- Chemical
- Commerce
- Construction
- Consumer Goods
- Education
- Finance and Insurance
- Food Industries
- Franchises
- Government
- Healthcare and Medical Related
- Hotel companies
- Insurance
- International Tax Issues
- Manufacturing
- Mining companies
- Non-profit
- Oil and Gas Industry
- Real Estate
- Retail
- Senior and Retired Services
- Technology
- Telecommunications
- Textile industry
- Transport of Terrestrial Load

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Continued ►

DFK/USA in Numbers

(Statistics are for the year ended 2015)

Member Firms	24
Offices	44
Partners/Staff	305/1,800
Median Fees (US\$)	14.5 Million
Income Per Partner (US\$)	526,119
Gross Fees (US\$)	478.5 Million

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Uruguay

Overview

At **CCP Asociados**, our identity is based on the combination of two major lines of business: corporate and asset consulting and traditional accounting, tax and management consulting.

Our most recent area of intensive practice, international investments and business, derives from our extensive professional experience and involvement in both areas and involvement in complex asset operations and international insertion. Our association with DFK International puts us in an unparalleled position to serve the growing market of international investments and business development.

We were established in 1981, providing consulting in the areas of accounting, taxes, finance, corporate affairs and investments to domestic and foreign organizations. We have extensive experience with providing expert witness reports, as well as participating in court and private proceedings.

Our team is made up of professionals from the areas of economics and law, under the direction of Come L. Correa. We stay constantly abreast of professional standards and procedures, providing comprehensive, interdisciplinary consulting services. We consider each business or problem specifically, focusing on its unique situation, methodology that has led us to be characterized as providing made-to-measure or case-by-case solutions.

We have a profound commitment to teamwork, which we exercise on a daily basis through abroad network of partnerships and joint ventures, basing our action on cooperation with other professionals and consultants.

Services

Our services are specialized in corporate finance, investments and corporate consulting. However, our more traditional services of accounting, tax and labor consulting, auditing and related services, management consulting and outsourcing enjoy the same level of excellence.

- Formation of Companies and Incorporation Assistance
- Corporate Finance
- International Investments and Business
- Accounting
- Taxes
- Labor and Social Security Affairs
- Management Consulting

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Venezuela

Overview

DFK Camero, Romero y Asociados is a Venezuelan public accounting firm that has achieved technical competence covering all areas from the organization of administrative and management systems and tax consulting to financial consulting and solutions for various types of accounting problems.

The firm was officially registered and established on September 12, 1986. Its partners are registered with the College of Public Accountants of Venezuela. From Caracas, we serve the entire country of Venezuela. Under the country's Public Accounting Act there are no limitations on practicing in every state. Our accountants cover the entire national territory. Our service is personalized, allowing us to provide solutions and advice in accordance with each client's specific needs.

We offer all the resources necessary for proper accounting for domestic or international companies that are already established or that are looking to become established in Venezuela.

Our mission is to be recognized as a firm with agile solutions customized to the needs of our clients, through services of high added value at fair prices.

Services

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 - Auditing of Businesses and Segments
 - Due Diligence
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 - Outsourcing
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 - Mergers and Acquisitions
 - Evaluations
 - Standards and Processes
 - Business Plan
 - Financial recovery of companies
- Controlling-Financial Management
 - Legal Representation
 - Management Reports
- Taxes
 - Tax Auditing-Ongoing Tax Consulting-Tax Planning
 - Evaluation of Companies
- Human Resources
 - Recruitment and Selection/Executive Recruitment
- Regulatory Affairs
 - Legalization, Commercial registries, Trademark registries
- Adjustment for inflation
 - Accounting under NIC 29
 - Income tax
- Inventory

Sectors

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