



MOORE STEPHENS

Auditing and Consulting with  
worldwide tradition and  
locally-oriented personality

# Worldwide tradition, locally-oriented personality

## Moore Stephens Auditores e Consultores – Brazil

The focus is on quality. Nothing better than reliability to make businesses come true. And it was with this principle as a starting point that Moore Stephens arrived in Brazil in 1997.

Operating under the brand name Moore Stephens, the Moore Stephens Brazilian firms never stopped expanding its businesses, driven by its commitment with quality and actions directed by its leaders, who closely follow each client's needs.

Today, the firms render services to an extended region of Brazil, representing the brand name Moore Stephens in 13 cities: Belo Horizonte MG, Campinas SP, Cuiabá MT, Curitiba PR, Florianópolis SC, Fortaleza CE, Joinville SC, Porto Alegre RS, Ribeirão Preto SP, Rio de Janeiro RJ, Santa Maria RS, São Luís MA e São Paulo SP.

# Who is Moore Stephens

Moore Stephens is one of the biggest auditing and consulting networks in the world, with over 660 offices and 300 member-firms in 105 countries. It ranks among the Top 10 in its field, with annual turnover of US\$ 2,7 billion and over 26 thousand professionals.

The brand name dates back to 1909 in London where it was formed to enhance progress and consolidate transparency of private and public, local and multinational companies of various kinds and sizes and from different business segments. To be the first point of contact for companies looking for solutions to their business issues, Moore Stephens has a simple strategy: guarantee quality auditing and consulting with strict patterns established by its international headquarters, and personalized services provided by its member-firms. To rely on methodology, international coverage and quality standards is not enough; one has to use this structure within each client's corporate reality aided by locally-oriented business know-how.

The result of such a positioning is Moore Stephens brand name's sound growth, realistically supported by professional experience and reliability of services provided.

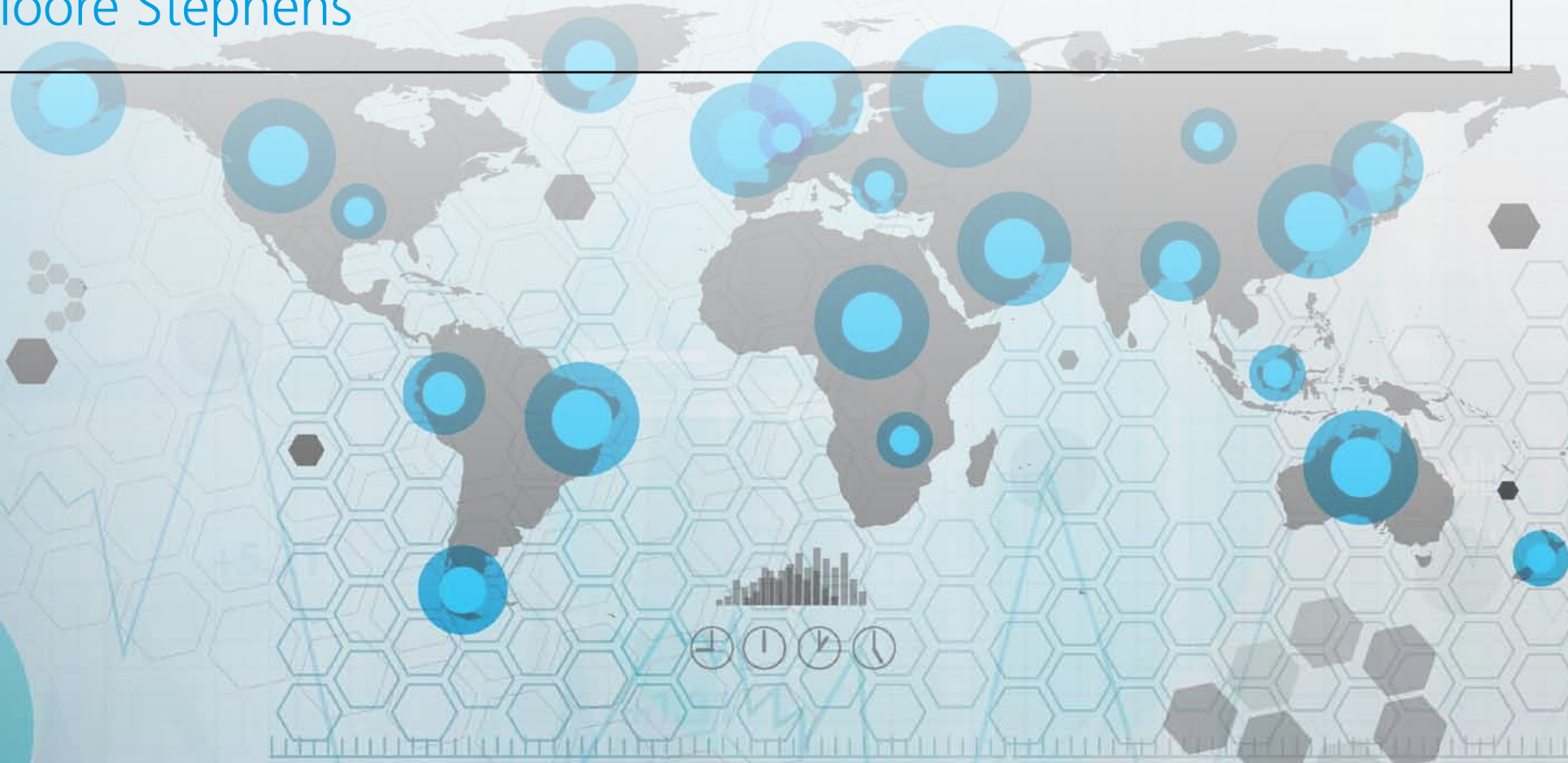
“Without a common language, no businesses can be made.”

Confucius, Chinese philosopher  
(551 b.C. - 479 b.C.)





# Where is Moore Stephens



The Moore Stephens member-firms are spread over strategic operational regions, conducted by technical and executive committees responsible for consolidating and expanding its offices all over the world.

<b>AFRICA</b>	Dominican Republic	Sri-Lanka	Spain	Check Republic
South Africa	Uruguay	Taiwan	Estonia	Romania
Botswana	Venezuela	Thailand	Finland	Russia
Mauritius		Vietnam	France	Serbia
Morocco	<b>NORTH AMERICA</b>		Gibraltar	Switzerland
Nigeria	Dutch Antilles	<b>AUSTRALASIA</b>	Greece	Sweden
Seychelles	Bahamas	Australia	The Netherlands	Turkey
Tunisia	Bermudas	New Zealand	Hungary	Ukraine
	Canada		Man Island	
<b>LATIN AMERICA</b>	United States of America	<b>CHINA</b>	Channel Islands	<b>MIDDLE EAST</b>
Argentina	Cayman Islands	China	Ireland	Saudi Arabia
Belize	British Virgin Islands		Israel	Bahrain
Bolivia	Mexico	<b>EUROPE</b>	Italy	Egypt
Brazil		Albania	Latvia	Arab Emirates
Chile	<b>ASIA-PACIFIC</b>	Germany	Liechtenstein	Yemen
Colombia	Bangladesh	Austria	Lithuania	Iran
Costa Rica	Singapore	Azerbaijan	Luxembourg	Jordanian
Ecuador	Korea	Belgium	Macedonia	Kuwait
Guatemala	Philippines	Bulgaria	Malta	Lebanon
Honduras	Hong Kong	Kazakhstan	Monaco	Oman
Nicaragua	India	Cyprus	Norway	Pakistan
Panama	Indonesia	Croatia	Poland	Katar
Paraguay	Japan	Denmark	Portugal	Syria
Peru	Malaysia	Slovakia	United Kingdom	Síria

## Moore Stephens in Brazil

In Brazil Moore Stephens is one of the most important Auditing and Consulting networks, employing some 40 partners and other 300 professionals and working on behalf of corporate governance, legal transparency and sustained business development. It has 14 offices covering all the Brazilian regions.

• **BELO HORIZONTE/MG**

Av. do Contorno, 4.023, Conj. 401/406  
São Lucas - CEP 30110-021  
55 (31) 3284 8955 • msbh@msbrasil.com.br

• **CAMPINAS/SP**

Rua Barão de Jaguará, 1.481 - Conj. 202  
Centro - CEP 13015-910  
55 (19) 3367 2535 • mscamp@msbrasil.com.br

• **CUIABÁ/MT**

Rua São Benedito, 760 C  
CEP 78010-258  
55 (65) 3052 2968 • mscb@msbrasil.com.br

• **CURITIBA/PR**

Rua Almirante Tamandaré, 500  
Alto da XV - CEP 80045-110  
55 (41) 3016 8871 • msct@msbrasil.com.br

• **FLORIANÓPOLIS/SC**

Rua Doutor Heitor Blum, 310 - Sala 803  
Estreito - CEP 88075-110  
55 (48) 3039 0044 • msfl@msbrasil.com.br

• **FORTALEZA/CE**

Rua Monsenhor Bruno, 1.600  
Aldeota - CEP 60115-191  
55 (85) 3208 2700 • msfor@msbrasil.com.br

• **JOINVILLE/SC**

Av. Juscelino Kubitschek, 410, Bloco B, Sala 808  
Centro - CEP 89201-906  
55 (47) 3422 6474 • msjl@msbrasil.com.br

• **PORTO ALEGRE/RS**

Av. Cristóvão Colombo, 3.084, Conj. 707  
Higienópolis - CEP 90560-002  
55 (51) 3342 1003 • mscoa@msbrasil.com.br

• **RIBEIRÃO PRETO/SP**

Rua Milton José Robusti, 75 - 15º Andar  
Jardim Botânico - CEP 14021-613  
55 (16) 3019 7900 • msrp@msbrasil.com.br

• **RIO DE JANEIRO/RJ**

Av. Presidente Vargas, 290 - 6º Andar  
CEP 20091-060  
55 (21) 3553 2801 • msrj@msbrasil.com.br

• **SANTA MARIA/RS**

Rua Dr. Bozano, 724, Sala 1  
Centro - CEP 97015-000  
55 (55) 3027 2244 • mssm@msbrasil.com.br

• **SÃO LUÍS/MA**

Av. Jerônimo de Albuquerque, 545 - Salas 9 e 10  
Bequimão - CEP 65060-645  
55 (98) 4009 9400 • mssl@msbrasil.com.br

• **SÃO PAULO/SP**

Rua Laplace, 96 - 10º andar  
Brooklin - CEP 04622-000  
55 (11) 5561 2230 • mssp@msbrasil.com.br

Rua Dr. Luis da Rocha Miranda, 159 - 11º Andar  
Jabaquara - CEP 04344 010  
55 (11) 5012 0251 • mssp@msbrasil.com.br



# Moore Stephens' differentials

Just as important as the client's satisfaction is the satisfaction to serve them. This is Moore Stephens's vocation: quality in practice at every work done. Know our differentials:

## DIRECTED SPECIALISTS

Moore Stephens offers multidisciplinary services directed towards its clients. Its work teams are organized according to their various specialized business fields, their level of knowledge, their length of experience acquired in business segments. All this guarantees a tailored approach to the clients' needs and adds consistency to career and succession plans for professionals working with the firms.

## TEAM BREATH

Moore Stephens relies on a local strong professional team who counts on local and international support. In Brazil, over 40 partners and other 300 co-workers join their efforts with international teams, totaling 27 thousand professionals at work. This means each access to high quality professional advice, under privileged conditions of allocation, technical supervision and participative leadership of partners and directors in every job done.







#### FOCUS ON QUALITY

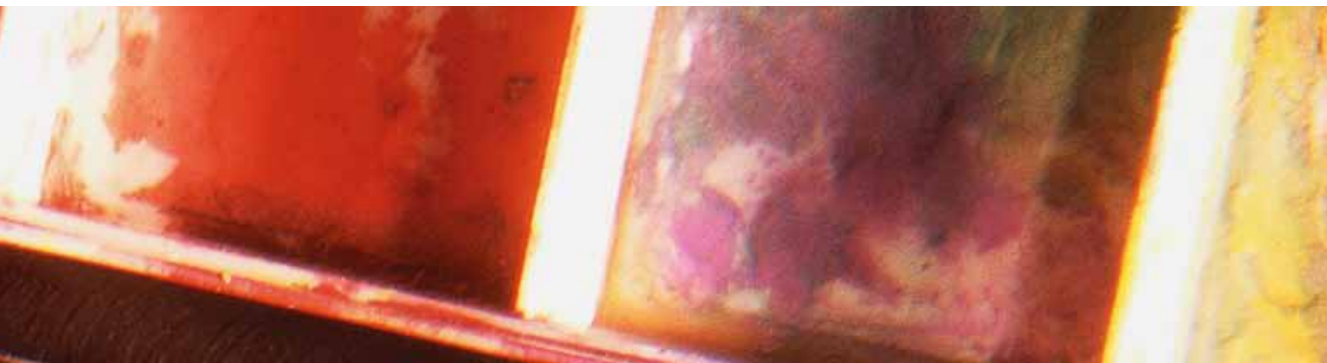
Moore Stephens' main objective is to guarantee quality using its own auditing and consulting methodology in the countries in which it operates. To this end, its offices undergo periodical evaluation of quality levels conducted by technical and executive committees and specialists.

#### INTERNATIONAL BRAND NAME

The reliability of the brand name Moore Stephens has been attested by investors worldwide for over 105 years of operation. Created in 1909, this brand name ranks among the top 10 in the auditing and consulting field in the world.

#### LOCALLY-ORIENTED KNOW-HOW

To rely on methodology, coverage and strict quality standards is not enough; it is also necessary to apply this structure according to each client's profile and expectations within their corporate reality. This is Moore Stephens's positioning: worldwide tradition and locally-oriented personality in the auditing and consulting field.



“Vocation is different from talent. One can have vocation but not talent, i.e., one can be called but not know how to heed the call.”

Clarice Lispector, Brazilian writer  
(1920 - 1977)

## Fields of activity

Since 1909 the Moore Stephens member-firms all over the world have specialized in providing auditing and consulting services.

The endeavor to know each business segment in depth, while offering personalized solutions to clients is also one of Moore Stephens' characteristics.

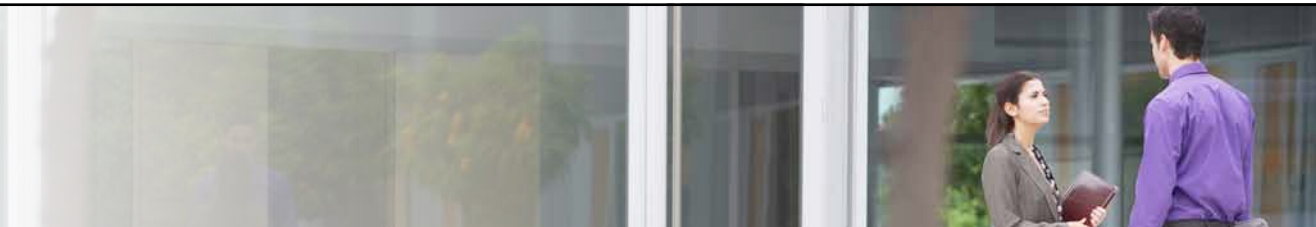
With oriented specialists, the firm is dedicated to training professional in several fields of activity. All business sectors, companies of all types and sizes can count on Moore Stephens' services.

“We are what we do repeatedly.  
So, excellence is not a way of doing  
things, but a habit.”

Aristotle, Greek philosopher  
(384 b.C. - 322 b.C.)



# Services provided



## AUDITING

In current context, with companies being required a lot of control, quality and transparent behavior, Moore Stephens's auditing department plays an important role of attaching credibility to the accounting and financial information provided to the market and used by managers and investors in their decisions.

Moore Stephens works in harmony with all auditing regulatory agencies, strictly following legal requirements. The reports testified by Moore Stephens's trademark are trustworthy documents, highly accepted in the market as reliable business tools. The name Moore Stephens stands for integrity, trust and professionalism.

Auditing plays an important role in the corporate governance system, especially with respect to accounting practices, inherent internal controls and opinion on financial reports.

- Audit of the financial statements with issuance of an Independent Auditors' Report on the financial statements
- Review of the financial statements with issuance of an Independent Auditors' Review Report
- Audit of administrative and operating processes (internal controls)
- Audit of computerized systems (information technology)
- Special audit of departments, balances, legal, regulatory and contractual requirements and specific transactions (assurance)
- Audit for business acquisition, sale, merger, incorporation and split (due diligence)
- Tax audit
- Internal audit
- Expertise advice and accounting appraisal reports
- Certification of publication circulation, among other specific purpose audits
- Consultoria contábil em geral, inclusive normas internacionais de contabilidade (IFRS)

# Services provided



## TAX CONSULTING

Moore Stephens's tax consulting department offers high quality services of tax burden strategic management, which help companies comply with federal, state and municipal tax requirements. A team of specialists carefully study each economic segment and develop technically feasible alternatives pursuant to pertinent legislation, in order to avoid undue expenditures or fines for default on tax obligations.

- Periodical preventive review covering determination and payment of federal, state and municipal contributions and taxes
- Review of completion of the related accessory obligations
- Special studies about companies' or group of companies' corporate structure, to ensure the best tax management practices in accordance with pertinent legislation, for both individual partners and the company as a whole.
- Operating tax planning
- Tax diagnosis, with determination of possible contingent liabilities for managerial, business negotiation or ownership purposes (due diligence)
- Specialized advice in business formation, change, incorporation, merger, split and liquidation, at the various corporate reorganization stages (business combination)
- Opinion on tax assessments, filing of writ of impugnation at the administrative level, and guidance on tax-related lawsuits
- Review of transfer pricing procedures (transfer pricing) and foreign trade incentives
- Review of labor and social security matters
- Specific work for determination and recovery of late tax credits relating to PIS, COFINS, IPI and ICMS
- Specific training and tax consulting in general, also through inquiries (consultation)
- International coverage concerning several countries' tax regulations





## MANAGEMENT CONSULTING

### ORGANIZATIONAL DEVELOPMENT

- Business diagnosis
- Organizational restructuring
- Restructuring of positions and salaries
- Performance evaluation of professionals

### RISK AND MANAGEMENT AND COMPLIANCE

- Corporate governance practices
- Ethics and conduct codes and committees
- Antifraud program
- Anticorruption program (Law 12.846/2013)
- Ombudsman ship / “disque denúncia” (complaint hotline)
- Review of compliance programs
- Non-conformity action plans
- Modeling and validation of risk basedate

### BUSINESS INSTRUMENTS AND MANAGEMENT

- Business strategic planning
- Budget for results
- Cash flow
- Managerial costs

- Evaluation of economic and financial results
- Sales target planning
- Sales price formation method
- Planning and management of business risks

### INFORMATION TECHNOLOGY

- IT strategic and security plan
- Evaluation of Enterprise Resource Planning (ERP)
- Decision supporting model
- IT advice
- Implementation of BI Process

### MANAGEMENT TOOLS

- Evaluation of internal processes and controls
- Operating Procedures Manuals
- Internal Control Systems (SCI)
- Quality control Business

### BUSINESS STRUCTURING/ RESTRUCTURING

- Definition of strategic and tactic plans
- Studies of new operating model alternatives
- Definition or re-arrangement of financing sources composition
- Monitoring and adjustment of business models and processes



## Services provided

### **OUTSOURCING OF ACCOUNTING, FINANCIAL AND ADMINISTRATIVE SERVICES**

For those companies wishing to focus on their most relevant operating activities, but need an efficient, specialized back office who uses the best business practices, Moore Stephens makes available outsourced tailored services rendered by highly qualified professionals.

- Setting-up business, preparation of by-laws/ articles of association and registration with public and taxing agencies
- Assistance to investors, definition of type of corporate organization and operating model to minimize tax burden
- Guidance on adoption of Brazilian and international accounting principles
- Permanent controllership service
- Preparation of accounting reports under international principles and conversion to foreign currencies
- Bookkeeping and preparation of monthly and annual reports for legal and managerial purposes
- Setting of accounting and fiscal parameters for implementation of corporate software pieces
- Tax/fiscal records, tax calculation and compliance with accessory obligations (ECF, SPED, DCTF etc)
- Issuance of “notas fiscais” (sale/service delivery notes), controls on receivables and receipts
- Purchases of goods and services, controls on accounts payable, payment and financial settlement processes
- Financial management, reconciliation of bank accounts/ investments and managerial reports on cash flows

- Payroll preparation routines, related accessory obligations and calculation of social security contributions
- Individual Income Tax Return (DIRPF)
- Accounting reconciliations and accounting and fiscal reprocessing; review of procedures
- Determination of product prices and transfer pricing calculations

### **CORPORATE FINANCE**

This Moore Stephens’s division gives organizations support in financial practices and especially merger and acquisition strategies. It employs corporate finance specialists with proven experience and deep knowledge of the Brazilian market’s peculiarities.

- Business valuation
- Business feasibility
- Business plan
- Investment and divestment strategies, definition of strategic alliances
- Models of access to financing sources and capital market
- Structuring of mergers, acquisitions and splits
- Public and private partnerships
- Studies of investments in segments under incentive
- Evaluation of the fair value of assets and liabilities for purchase price allocation purposes, according to the CPC 15 (R1) and for tax purposes, too Law 12.973/2013
- Preparation of technical studies under the value-in-use concept (cash flow) impairment tests for assets covered by the technical pronouncements CPC 01 (R1), CPC 04 (R1) and CPC 39
- Complete appraisal report for Purchase Price Allocation (PPA) required for a business combination process

# Quality and experience reference

## Sound relations and realistic growth

Moore Stephens services organizations of various types and sizes and from different business segments, who do not give up on choosing it when it comes to auditing, consulting and outsourcing jobs. In every region Moore Stephens operates, it is known for maintaining good relationship with clients and for making it the source of new business and the way to maintain the long-standing ones.

These shared references reflect what Moore Stephens is all about. Much more than a mere brand name: rather a sound experience with realistic, sustained growth.

To rely on Moore Stephens's advice stands for investing in an invaluable service which provides full satisfaction even before projects are completed.

“Vision and flexibility are necessary to successfully tackle with corporate challenges, and so are the specialists' support and sound experience. Our main difference is personalized attention.”

Richard Moore,  
President of Moore Stephens International



[www.msbrasil.com.br](http://www.msbrasil.com.br)

**MOORE STEPHENS**

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Each Moore Stephens member-firm in Brazil is an independent legal entity associated with Moore Stephens International Limited (MSIL), an international auditing, consulting and accounting network. MSIL and its member firms present in the main cities in the world are legally different and independent from each other.