

# OUR SERVICES

HELPING YOU THRIVE IN A CHANGING WORLD



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## OUR FIRM

**MOORE Orozco Medina** is an Accounting and Consulting Firm with worldwide presence, founded in 1976 by our Chairman Miguel Ángel Orozco Medina, CPA & CFP.

With a staff of over 150 highly qualified professionals, and working from our own facilities, we are committed to provide comprehensive professional services and expertise to deliver state of the art solutions required by our clients.

See details of our wide range of services. Find out how our Firm will take your business to continuous improvement.

# BUSINESS DEVELOPMENT

**Our Firm proposes comprehensive services where our specialists work in order to optimize the benefits for your organization.**

**We are specialists in attending subsidiary companies of foreign corporations, since we offer the solution to your accounting, fiscal, legal and administrative needs.**

## **Accounting and Administration:**

Beyond the simple control of books, we offer tailor-made services, since we adopt your corporate policies in our work processes.

Our goal is to become an extension of your company's management, maintaining close communication with your main administrative and legal executives.

## **Our advice and participation include:**

- Use of tax address.
- Comprehensive legal representation from the beginning of new business operations.
- Preparation of invoicing and management of client collections. This service includes the preparation of payment supplements.
- Treasury management, from the opening of bank accounts, to making payments to suppliers, employees, taxes, transfers between accounts, to the preparation of the monthly expenditures budget. We manage before the bank the accesses to your electronic banking for your corporate executives.
- Definition and application of accounting policies and internal control, according to the rules of your parent company.

- Observation and critical evaluation of all local transactions.
- Registration of operations according to your chart of accounts, or ours.
- Issuance of periodic reports to cover your needs, which can be issued in pesos as well as in other currencies and be based on specific local or international accounting rules.
- Calculation and payment of local and foreign employee payrolls and determination of applicable taxes.
- Determination and submission of federal and state taxes.
- Conversion of financial statements to foreign currency (ASC - 830 Foreign Currency Matters).

### Other advisory services:

Our team advises you personally throughout the entire process on:

- Strategic planning with respect to the corporate structure that best fits the activities to be developed in Mexico.
- Representation before third parties (banks, tax authorities, employees, clients and suppliers).
- Review and signature of the different service contracts required by the company to carry out its operations: labor, telephone, real estate rental, banks, Internet, global treasury management, etc.
- We assist in the liquidation of companies, in the closing of Mexican branches of foreign companies, EP's and act as liquidators.
- Attention to internal and external auditors and authorities.
- We can be Statutory Auditors to your company.





# AUDIT

We provide a service that goes beyond the review of financial information; we deliver added value in the final products. We offer you a work team with extensive experience in the various business sectors, which will be in constant communication and coordination with you.

## Our services include

### Financial Audit for:

- Shareholders and Board of Directors
- Credit management
- Mexican Stock Exchange
- National Banking and Securities Commission
- Federal Institute of Telecommunications
- Due Diligence
- Special Reviews

### Audit of compliance with obligations before the following authorities:

- Ministry of Finance and Public Credit
- The Mexican Social Security Institute
- The National Workers' Housing Fund Institute
- Local contributions (CDMX, EDOMEX)
- Sale of shares

### Government Audit

- Audit of financial management
- Revision of the budget year
- Review of public sector acquisitions, leases and services
- Audit of public works and related services
- Performance auditing
- Special Reviews

### Internal Audit

- Support for parent company auditors
- Review of compliance with policies and procedures



## TAX ADVISORY

**Our specialists, dedicated to the study and analysis of the different laws and regulations, advise your organization in order to take maximum benefit from the tax advantages and assess probable risks in a timely manner.**

### **Our services include:**

- A comprehensive planning of new businesses, including the analysis of the corporate structure to be adopted and the obtaining of the taxpayer registry.
- Opening of bank accounts and electronic invoicing processes.
- Analysis and assessment of the adequate tax burden for companies or individuals of the federal or local order.
- In matters of expatriates, we provide immigration advice to achieve the stay that suits the project and assistance in meeting tax obligations in our country.
- Advising in the return or compensation of balances in favor of contributions, as well as the relief of the inherent requirements that the treasury carries out.
- Application of the various international treaties to avoid double taxation.
- Tax consultancy in national and international operations.
- Determination of federal and local taxes.
- Tax assessment of investment projects.
- Advice and assessment of operations for the sale of shares and assistance in the case of requiring the preparation of a report.
- Assistance in the development of business restructurings, such as mergers, spin-offs, liquidation, opening or cancellation of Mexican branches of foreign companies or opening of permanent establishments of foreigners.
- Processing and development of consultations to the legal area of the SAT, and its confirmation.
- Support in case of application of administrative procedure of execution of part of the SAT or attention to invitations for clarification of atypical situations.
- Support and development of all types of tax procedures before official authorities
- Support in complying with electronic accounting obligations.
- Obtaining certificates for the maquiladora industry for VAT and STPS purposes.

# HUMAN RESOURCES

We undertake your personnel recruitment process, i.e., the selection, assessment and hiring. We conduct analyses, draw up job descriptions and determine the salary ranges in the market together with your company. We exclusively present candidates with specific requirements by applying advanced techniques for assessing skills, and support our opinion with a thorough background check.

## We also specialize in:

- Providing temporary or permanent specialized professional services for your administrative, accounting, logistic and technological departments and all those back-end departments necessary for the operation of your company.
- Preparing and implementing fixed and variable salary and compensation schemes in accordance with temporary market conditions.
- Creating induction and integration programs to strengthen talent retention and charting career plans.
- Implementing training programs, based on the detection of needs, complying with the provisions of the authorities.

## Support in the implementation of the Official Mexican Standards of the Secretariat of Labor and Social Welfare:

- NOM 035 - STPS -2018 Identification of Psychosocial Risk Factors at Work, their Analysis and Prevention.
- NOM 030 - STPS 2009 Safety and Health Prevention Services at Work.







# SOX & RISK CONSULTING

**We comprehensively evaluate your internal control. We also provide support for implementing and introducing best practices with the aim of creating a proper control environment that allows you to reach your organization's goals and objectives.**

## **Our services include:**

### Comprehensive Risk and Compliance Management

- Support and Consulting to the Internal Audit Functions.
- Specific internal control audits to your various business cycles (income, accounts receivable, expenses, accounts payable, treasury, inventories, financial reports, etc.).
- Audits to defined internal processes (sale cancellations and returns, credit, collection, logistics, distribution, etc.).
- Comprehensive advice for fulfilling the regulations of the Sarbanes Oxley Act (SOX), sections 302 and/or 404.
- The analysis, evaluation and management of (financial, technological, operational and compliance) risks, as well as the implementation and strengthening of the integrated internal control framework (COSO) and Enterprise Risk Management (ERM).
- Assessing and proposing processes that help to develop and define good corporate governance.

### Information Technology Audit

- Auditing and providing consultancy to the IT departments on good safety and control practices in IT (COBIT, ISO 2701).
- Audits based on international standards to certify outsourced services (payroll outsourcing, IT services, etc.) ISAE 3402 and SSAE 18 (under the SOC 1, SOC 2 and SOC 3 models).

### Forensic Audit

- Fraud prevention and detection services.
- Money Laundering prevention services.

### Institutionalization of processes

- Developing and/or updating policy, method and procedure manuals.
- Providing advice on the implementation of quality management systems (ISO: 9001:2015, ISO: 27001, ISO 28000, ISO 31010).



# TRANSFER PRICING

**Our specialized area provides full assistance in compliance with national and international obligations regarding transfer pricing.**

## **Our services include:**

- Preparation of transfer pricing studies, local and multinational, complying with the specific legislation of each country.
- Assessment in the preparation of the Yearly Tax Return and Reports on transactions with related parties in the country or abroad.
- Consulting on the counteractions and adjustments that should be established between related parties.
- Translation and customization of transfer pricing studies prepared in other countries to comply with the Mexican law.
- Advice concerning the type and features of agreements established between related parties.

# FOREIGN TRADE



**We carry out risk analyses preventing any contingency; before, during and after your Foreign Trade operations, generating certainty and assistance in your tax and legal obligations, thus optimizing the cost and efficiency in the ever-changing Foreign Trade scenario.**

**Our services include the basic stages of a Foreign Trade operation:**

Legal and commercial advice in the negotiation process

- International supplier selection
- Process of buying or selling for import or export
- International Sales Contract
- International Chamber of Commerce Terms (Incoterms®)
- International payment methods

Prior the Import: Planning and Preparation

- Enabling of Importers' Register and Specific Sectors' Register
- Tariff classification of your product guaranteed by an expert
- Compliance with Non-Tariff Regulations and Restrictions
- Mexican Official Standards and Mexican Standards
- Labelling and marking of country of origin
- Advice on taking advantage of the benefits of Free Trade Agreements
- Advice on the logistics of the operation
- Foreign Trade Management

Risk Analysis - Safe Operations:

- Secure Dispatch: legal and tax monitoring with customs agents and operators in the logistics chain

- Monitoring and control of each and every one of your imports and exports
- Reports of your operations for defined periods of time
- Preventive audits in the area of foreign trade
- Diagnosis in the area of foreign trade with corrective measures
- Inventory control audits and monitoring - IMMEX companies
- IMMEX Annex 24 Administration Service

After the Import:

- Foreign Trade Archive
- Advice on the regulation of temporary goods
- Advice on the authority's powers of verification
- Foreign Trade opinions made by expert witnesses in court
- PAMAS Ombudsman's Office
- Taking the position in court, expert witness with tariff classification opinions
- Advice on home visits by the authority
- Advice on direct foreign trade audits
- Operational and administrative human resources services for your company in foreign trade.



## IT AUDIT

We understand the business of our clients by reviewing key processes in their IT area, such as the established controls and relevant activities; we identify the areas of opportunity and jointly detect the inherent risks of their operation that must be addressed. We also support them through consultancy for the alignment of the best technology practices such as ISO27001, COBIT and ITIL.

### Our services include:

- Audit focused on providing legal compliance services expressed by the CNBV to financial entities, SOFOM, SOFIPO, SOCAM, SICAP. Insurers and entities under SEC compliance.
- IT audits focused on internal control requirements in your company.
- Process mapping, documenting and detecting computer risks.
- Reviewing and reengineering business processes with a disruption and digital transformation approach.
- Review of disaster recovery plans, consulting and documenting of the tests carried out.
- Review of logical security schemes and advisory to improve them.
- Consulting services for virtual environments, servers and networks.
- Infrastructure services, such as IaaS, focused on micro and small businesses with infrastructure needs, under an agile-response approach.

### MOORE GLOBAL

Our Firm is affiliated with MOORE Global, a international association of consulting firms and independent auditors. It currently has 233 member firms and 502 offices in 114 countries. MOORE has created an ample range of professional services during the more than 100 years since its creation.



### UPSTREAM ACADEMY

Our firm is a member of the Upstream Academy, an institution dedicated to accompanying organizations through a continuous improvement methodology, called "Blue Print for Excellence", which guides its members through strong leadership and excellence, constant learning efforts and the monitoring of a proven process in the achievement of goals.



### THE WORLD BANK

The firm yearly participates along with the World Bank in the updating of Doing Business Index publishing.



**STRATEGIC ALLIANCES AND  
INTERNATIONAL LIAISON**

# MOORE PRESENCE WORLDWIDE

## COVERAGE



233 member firms



114 countries



502 offices



2,785 partners



30,218 partners + staff

## RANKING



MOORE Global Network  
ranks 12th  
worldwide



MOORE- Mexico  
ranks 7th  
nationally



MOORE Orozco Medina  
ranks 25th in the  
Mexican top firms

# SOME OF OUR CLIENTS

						
						
						
						
						
						

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**MOORE Orozco Medina**, is a member firm of MOORE Global, a worldwide association of independent firms, based in London and ranked 12<sup>th</sup> worldwide. It currently has 233 independent member firms and 502 offices in 114 countries. MOORE Mexico is affiliated to MOORE Global, ranked 7<sup>th</sup> in Mexico. MOORE Global and its member firms are legally distinct and separate entities.