www.moore-venezuela.com

WE ARE MOORE VENEZUELA

HELPING YOU THRIVE IN A CHANGING WORLD
IN A CHANGING WORLD

MOORE Venezuela





Moore Global

HELPING YOU MEET YOUR GLOBAL OBJECTIVES

Moore Global, with more than 110 years of history, has grown to become one of one of the world's leading accounting and advisory networks. Despite advances in artificial intelligence and automation, the Firm maintains its values of integrity and personalized attention.

Their focus on providing direct access to senior leaders and their ability to guide clients through regulatory and industry changes are key aspects that set them apart.

Moore is committed to supporting its customers in their success and adaptation to today's world.

www.moore-global.com

119
Countries

37,054
Professionals

568
Offices

$5.3bn
Revenues

MOORE VENEZUELA

CIFUENTES, LEMUS, MONAHAN & ASOCIADOS S.C.

Moore Venezuela stands out for its experience and customized solutions, helping companies face complex challenges. With more than 36 years of experience, it is one of the main accounting and consulting firms in the country.

Their team of over 60 professionals and 8 partners offers services such as Audit & Assurance, Tax, and Business Process Outsourcing.



MISSION

Deliver **superior value to our clients** by continuously developing the talent of our professionals.



VISIÓN

To be recognized as one of the best Public Accounting and Management Consulting Firms in Venezuela and a permanent reference of quality.



VALUES

Quality. To be committed to the success of our customers through high quality, innovation and efficiency.
Confidence. Demonstrate our commitment, agility and proactivity.
Integrity. Always act with ethics and honesty.
Creativity. Enjoy what we do.

NUESTROS LÍDERES EXPERTOS



Luis Cifuentes
Managing Partner



Maffalda Lemus
Tax Partner



Mayerling Mejía
Audit Partner



Trina Peña
Business Process Outsourcing Partner



Yinade Prieto
Audit Partner



Carlos Aguiló
Innovation and New Business Partner



Ronald Monahan
Consulting Partner of Business Process Outsourcing



Sergio Saggese
Strategic Technology, Cybersecurity and Business Continuity Consulting Partner



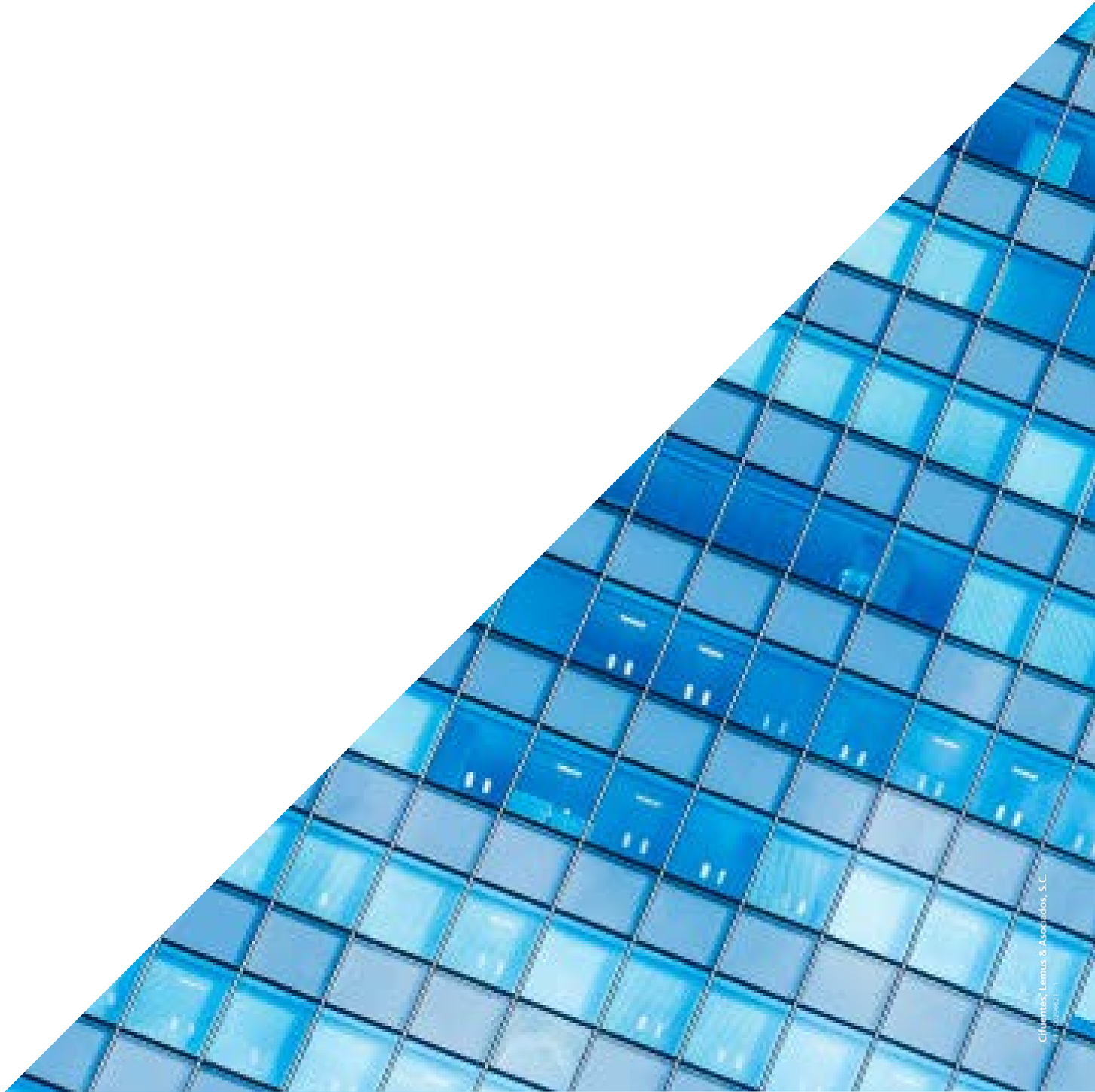
Yeniny Rodríguez
Internal Audit Associate

OUR
SERVICES

MOORE Global Member Firms provide a range of integrated services designed to help you grow, protect, and maximize your wealth both locally and internationally.

Our goal is to deliver real commercial value to you and your business through every service we offer.

Discover the standard of quality you deserve.



AUDIT AND ASSURANCE

External audit

- **Financial audit: I**ntegral or limited for specific purposes in accordance with:

  - Accounting principles generally accepted in Venezuela (VEN-NIF
  - Standards issued by the National Superintendence of Securities (SUNAVAL).
  - International Financial Reporting Standards (IFRS).

Corporate restructuring

- **Mergers and acquisitions:** Evaluation of companies or business lines (Due Diligence).

Other related services

- **Compilation of financial information:** Work to compile financial information (NISR 4410).
- **Compilation of any other financial information:** Assurance work other than audit or review of historical financial information (NITA 3000).
- **Work on previously agreed-upon procedures (NISR 4400):**

  - Survey and physical taking of fixed assets and inventories.
  - Conversion and/or translation of financial statements.
  - Consolidation of financial statements.
  - Financial statements adjusted for inflation, according to international financial reporting standards.

Governance and risk

- **Application and interpretation of standards:** specific to auditing and accounting.





Internal Audit

- **Internal control system maturity diagnosis:** We assess the maturity of your organization's internal control system using a risk-based approach aligned with the COSO framework, identifying strengths, weaknesses, and opportunities for improvement.

- **Strategic planning and execution of internal audit:** We develop a strategic and annual internal audit plan, and execute the audits under a co-sourcing model, optimizing resources and expertise.

- **Updating the internal audit unit:** We offer support in updating your internal audit team, aligning practices with the international standards of the COSO framework.

- **Forensic audit:** We investigate fraud and financial crimes through specialized forensic audits, ensuring detailed analysis and effective solutions.

- **Evaluation of the internal control system:** We provide timely guidance on internal control evaluation through a risk-based approach, ensuring alignment with good corporate governance principles at every stage of the business.

Your solution, right here.





TAX CONSULTANCY

- **National and municipal tax advisory services:** Individual and legal person taxes, tax return review and preparation.
- **Tax assessment:** Specific transactions, both national and international, and tax risks in business acquisitions and mergers (Due Diligence).
- **Compliance:** Review and planning of tax and legal obligations with a general tax impact.
- **Transfer pricing:** Assistance in the preparation of information returns and studies.
- **Audit assistance:** Support in tax audit processes and consultations.
- **Special legal obligations:** Assistance in compliance with laws such as LOCTI, LODAFEF, and LOD.
- **Ongoing advice:** Sending newsletters and informational materials on legal provisions and relevant news.

Your solution, right here.



BUSINESS PROCESS OUTSOURCING (BPO)

- **Accounting and Financial Management:** Processing and management of general accounting. Legal and tax compliance, issuance of financial statements in local and foreign currencies; nominal and adjusted for inflation; individual and consolidated.
- **Financial Reporting:** Issuance of prospective reports, budgets, cash flows, cost reports, and inventory control.
- **Treasury:** Management of obligations, sales, invoicing, and collections.
- **Payroll and Human Resources:** Calculation and processing of payroll, compensation, benefits, and issuance of related reports.
- **Labor Obligations:** Management of human capital costs and financial projections, diagnostics, and compliance audits.
- **Process Evaluation:** Diagnosis in accounting, labor, administrative, and risk areas. Labor-related matters such as declarations and reports.
- **Government Procedures:** Management of tax, parafiscal, and labor obligations, including the preparation and submission of related reports and records.
- **Liquidation Assistance:** Support in company liquidation, including the role of trustee and liquidator.
- **Software Implementation:** Assistance in the implementation of accounting and payroll systems.
- **Process Documentation:** Creation of accounting, administrative, and labor standards and protocols.
- **External CFO Services:** Independent advisory to support the Board of Directors in key financial decision-making, risk management, and the strengthening of control and compliance processes.

Your solution, right here.





OUR EXPERIENCE

Choosing the right team to support a business is a critical decision for any entrepreneur. When evaluating accounting and consulting firms, it is essential to thoroughly review the services offered, the professional quality of its partners and staff, and the technological resources available. This ensures that the Firm can provide a high quality, comprehensive service that meets the needs of the business and generates significant value.

Our firm is committed to exceeding client expectations through rigorous technical and managerial training, along with continuous performance monitoring at both the firm and team levels.

We are able to serve companies in various sectors, both public and private.

Explore our sectors.

OUR EXPERIENCE INCLUDES THE FOLLOWING SECTORS:



Energy, Mining & Renewables



Manufacturing & Distribution



Financial Services



Clinic & Hospitals



Media and Communications



Transportation



Real Estate & Construction



Technology & Telecommunications



Retail



Oil & Gas



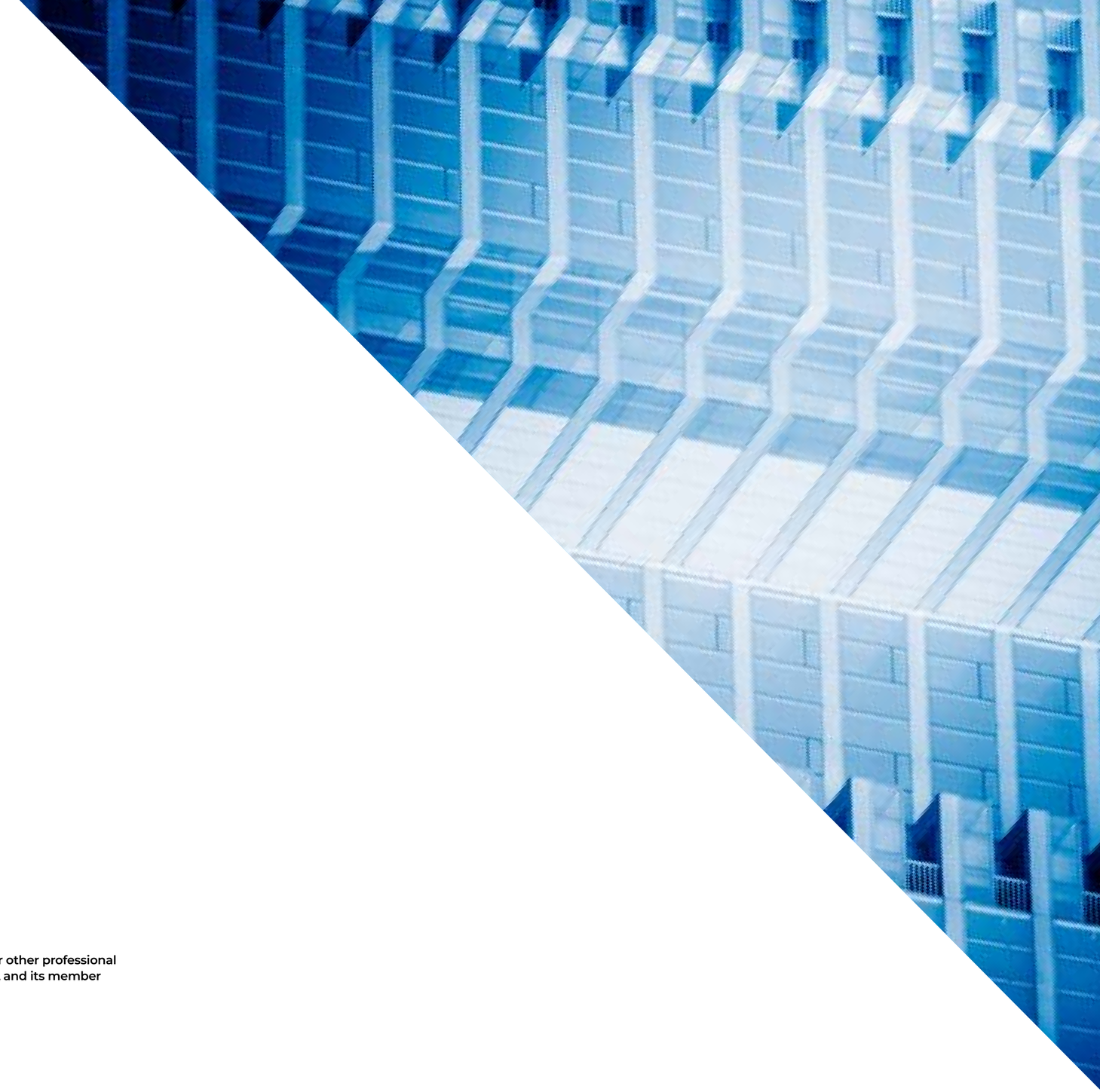
Pharmaceuticals



Television & Film



Non-Profit Institutions, Foundations & ONG's



MOORE Venezuela

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MOORE Venezuela

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