

SERVICES

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AREA DE AUDIT AND REVIEW

The general objective is to render services of review and analysis, total or limited, of the annual accounts of societies with purposes of information, qualified and independent, for the proper Entity and/or third.

AUDITS OF THE ANNUAL ACCOUNTS.

They consist on the complete review of the annual accounts, to verify if they reflect in a proper way the economic and financial situation, according to the accounting principles generally recognized and applied uniformly with previous exercises.

Our review would be carry out in agreement by procedure of Audit generally accepted, and would have as objective express our professional opinion on it the mentioned annual accounts whether this mentioned annual accounts represent in a suitable way the economic and financial situation of the Entity, according to the accounting principles generally recognized and applied uniformly with previous exercises.

REPORTS FOR THE JUSTIFICATION OF SUBSIDIES AND ECONOMICAL HELPS.

Our work consist of elaborating a report that guarantees the suitable and correct expedition of the vouchers of the payments carried out with the funds of the economical help or of the subsidy received of any Public Administration.. Our professional collaboration includes also the advice for the correct interpretation of the specific procedure that could regulate the process of justification, orientating the Entity beneficiary in order that it could take advantage to the maximum of the received help.

LIMITED REVIEWS .

There is carried out the review of concrete estate capitals of the annual accounts, to express the conclusions on the same ones.

REVIEW OF COUNTABLE FULFILLMENT AND LEGAL OBLIGATIONS.

The purpose of the above mentioned service is that the Entity could rely on an independent report that should certify that the Annual Accounts have been formulated in the agreement with the Accounting Principles and Standards and at the same time there have been fulfilled with the legal obligations that it needs to apply (Fiscal, Mercantile, Labor, Protection of Information, Environmental, and so on).

AUDIT OF PROCEDURES AND INTERNAL CONTROL.

His objective is the reliable and systematic review, according to previously specific purposes, of the activities of the Entity (or of a part of them) to evaluate the existing organization level, the adjustment of the procedures and systems and the degree of internal control.

As result of the action, it is expressed the report of opinion about the procedures, and of recommendation on the possibilities and measures of improvement.

DUE DILIGENCE..

The purpose of the above mentioned service is that a third one to a business or company, has the necessary elements to value a possible participation or interest for the above mentioned business or company.

For it the business or company is detailed analyzed, concluding on the following aspects:

- *Level of certainty of the accomplishment of the assets.*
- *Nonexistence of the obligations or contingent liabilities.*
- *Level of invoicing dependent on volatile factors or intrinsically linked to certain persons or to contractual situations hardly appellants.*
- *Existence of Risks not reflected in the Accounts of the company.*

EXPERT AREA

The general purpose is to express a statement that answer to circumstances with economic component.

The purpose of the statement can answer to different reasons, between which the following ones stand out:

- Valuation of a business, company or clients' portfolio, for a possible operation of dealing.*
- Claim of any economic amount, to present in proof in a judicial process or of friendly conciliation (out of a job profit, breach of contracts, calculation of interests of default, and so on).*
- Determination of the costs of production of a certain product or rendering of a service, with the purpose of evaluating a possible inadequate price policy inside the same sector of activity.*

ACCOUNTING AREA

The general purpose is to give an answer to the countable problems of the companies and Entities, acting in each case in accordance with his needs, offering external services advice.

ORGANIZATION AND ACCOUNTING ADVICE.

The services consist in:

- To design, or to check, the countable organization model of the Entity depending on the characteristics of the activity, of the needs of information and control, and the applicable mercantile and fiscal regulation.*
- To prepare directly, or to check, the accounts and the information to present in the corresponding Registry office.*
- For groups of entities, to advise and/or prepare the account consolidations.*

COSTS, ANALYTICAL ACCOUNTING, BUDGETARY CONTROL.

After the analysis of the characteristics and needs of information for the decisions making of the entity, the most suitable system of costs is advised.

Once designed the cost system, there is carried out the implementation of the necessary analytical accounting to control the costs and to determine the diversions it can have.

To collaborate in the Management control of the entities we take advice in the elaboration of your budgets or there a carried out the direct elaboration of the same ones, in agreement with the objectives of the entity.

ORGANIZATION AREA

The general objective is to provide to the Clients specializing services of advice for the improvement of its organizational structures, of information and of business management.

ORGANIZATION

There are analyzed the existing procedures and systems of information, of management and of control, there are designed the possible improvements and/or restructurings of the same ones, and it takes advice during its implantation.

The analysis of the above mentioned procedures and systems include the following aspects:

- Organizational Structure, fundamentally the definition of areas of responsibility, lines of authority, channels of communication and levels of hierarchy.*
- Policies and operative procedures as for purchases, sales, management of inventories, obtaining and justification of subsidies, flows of funds and treasury, fixed assets, lists, and so on.*
- Policies and countable procedures, dealing for these, the whole system of information, including not only the patrimonial basic accounting but also the budgetary control, statistics, and so on.*

Likewise there are elaborated manuals of functioning and internal control that allows the Entity to have a few written and systematic guidelines that assure the suitable follow-up of the procedures established by the management