



**JPA International**  
Audit, Accounting, Consulting  
Africa, Asia, Europe, North & South America

# **JPA INTERNATIONAL HIGHLIGHTS**

## **[www.jpainternational.com](http://www.jpainternational.com)**

2018



## JPA INTERNATIONAL

Audit, Accounting, Consulting  
Africa, Asia, Europe, North & South America

# JPA INTERNATIONAL

*An international network of independant accountancy firms,  
auditors and consultants*





## JPA INTERNATIONAL

Audit, Accounting, Consulting  
Africa, Asia, Europe, North & South America

### » Message from the President, Jacques Potdevin

In our line of work we are constantly analysing and assessing the risks that our clients are facing. Whether we are dealing with a legal audit where this aspect is critical for evaluating the reliability of the flows of information, or a situation where we are providing contractual assistance on a specific issue so as to improve the arrangements in place, our role is first and foremost to help our clients to anticipate any difficulties.

Nevertheless, no matter what arrangements may already be in place, the global economic crisis that we've been experiencing since autumn 2008 has generated a number of risks for which emergency measures have had to be taken in order to ensure the survival of many organizations.

Although there is still uncertainty on some matters, in particular regarding the return to regular, sustained growth, it is clear that several lessons that we have learnt must be incorporated into future strategies.

All across the world, the last two years have led to major developments that even years of cooperation between countries were not able to achieve. The global system has changed, in relation to government, taxation, financial flow regulation and regulation of the financial sector among other things, and this changed system must be taken into account in our own procedures too.

Any crisis that involves significant changes must be considered as the chance to explore new opportunities. The organizations that we work with often have to redefine themselves in terms of growth, new business models, the way they create value and obtain the necessary financing.

We have finally realised that we live in a globalised economy, on a day-to-day basis and at all levels of life. This situation should spur us on to assimilate the new regulations and as far as possible make us aware of the benefits and constraints that they entail. In particular, the challenge lies in the quality of the flows of information that reach us and in the action that we take as a result.

There are certainly various approaches to these issues, but our network, and the men and women that are its driving force, is without doubt a formidable asset in supporting the development and survival of the organizations that place their trust in us.

Each and every one of us must be constantly alert to this dynamic environment, which should definitely be considered to offer lots of new and exciting opportunities.



## JPA INTERNATIONAL

Audit, Accounting, Consulting  
Africa, Asia, Europe, North & South America

## JPA INTERNATIONAL CHARTER

### 1. OUR ORGANISATION

JPA International is a network of medium sized independent members, of comparable structure sharing:

- the same ambition of high quality and personal service
- the same ethical standards based on our values of professionalism and independence.

Our relationship within the JPA International network allows us to be involved together in the development of technical knowledge, the distribution of software, exchange of experience and to participate in multidisciplinary training programmes.

### 2. OUR AMBITIONS

Our aim is to participate in the building of a "Business Worldwide", to develop business between members in various countries and to involve our clients in this process:

- by developing, through regular meetings within the network, European and International know-how, enhanced by our members' multi-cultural skills.
- by supporting our clients in their international plans, each member in its region or country being a "JPA go-between" for clients of the network willing to export or to set-up a new business outside their own region or country.

### 3. OUR VALUES PROFESSIONALISM

By the sharing of members' experiences within the network, the involvement in technical operations at a high level with international groups and the organisation of training programmes for partners and staff, we maintain and develop a high level of professional skills.

#### INDEPENDENCE

- As professionals, we respect the ethical guidelines established in our respective countries.
- As members of a network, we undertake to ensure that there should be no significant financial, material or personal interest which could impair our professional independence in the completion of an assignment or the expressing an opinion.

#### IN THE CONTEXT OF OUR CONTRACTUAL ACCOUNTING AND CONSULTING ASSIGNMENTS

We undertake to act in accordance with generally accepted accounting standards and to put forward a clear, honest and accurate opinion of the financial situation of the client.

#### IN THE CONTEXT OF OUR AUDIT ASSIGNMENTS

We undertake not to take any part in the management decisions of our clients. We guarantee that our member firms, their partners and staff members have no significant personal or material involvement or financial interest in our audit clients.

#### IN THE CONTEXT OF THE INTRODUCTION OF CLIENTS OR CLIENTS INTRODUCED TO OTHER MEMBER FIRMS

We undertake to ensure that each member firm will maintain its full independence. Each member firm is responsible for the work undertaken and advice given when they undertake an assignment for a client of another member firm.

### The JPA International network

- 
- ➡ Auditors
  - ➡ Chartered accountants
  - ➡ Consultants
  - ➡ Professionals with experience

*at the service of a local and international clientele*



### Our values

**Our quality charter is based on fundamental principles:**

- ✓ Integrity
- ✓ Objectivity
- ✓ Professional Competence and Due Care
- ✓ Confidentiality
- ✓ Professional Behaviour

## Our engagements

**A same ethic :**



Competency

**A same goal :**



International

**A same standard:**



Quality

## Key figures

130 firms

40 countries

3 200 support staff et  
partners

Almost 28 000 clients

Cumulated turnover of 90M €





## An international network

An international network of independent accountancy firms, auditors and consultants

▲ Working under a common code of ethics in order to provide high quality service to our clients throughout the world



An approachable structure whose partners are established all over Europa, North Africa, Asia, North and South America

## Our members

EUROPE	• Austria	• Germany	• Norway	• Slovenia
	• Belgium	• Hungary	• Poland	• Spain
	• Bulgaria	• Ireland	• Portugal	• Sweden
	• Cyprus	• Luxembourg	• Romania	• Switzerland
	• Denmark	• Monaco	• Russia	• United Kingdom
	• France	• Netherlands	• Slovakia	
AMERICA	• Argentina	• Cuba	• Uruguay	
	• Brazil	• Mexico		
	• Canada	• United States		
ASIA	• India	• Kazakhstan	China / Hong Kong	
	• Turkey	• Korea		
	• Singapore	• Lebanon		
AFRICA	• Egypt	• Tunisia		

## A worldwide consulting offer

Auditors

Experienced  
professionals



Independent  
consultants

Chartered accountants

3 200 high skilled professionals at your service

▲ providing services to local, national and international clients

28 000 clients, doing business within a wide range of activities :

aerospatial, bank, finance, agriculture, building, chemical industry,  
communication, engineering, energy, health, insurance, real estate, non  
profit organization, building, industry, transport, tourism,...

100M € of combined turnover

## An integrated package\*

\*check for availability in selected country

*Within our rules of professional conduct  
and in accordance with our tutorial  
institutions*

**Audit**

**Accounting**

**Management**

**Taxation**

**Consulting**

**Legal work**



## A common code of ethics



### ➤ OUR VOCATION

- Providing high quality teams aware of current professional developments
- Participating actively in the provision of training and education to our clients.
- Maintaining a systematic survey of financial developments in order to offer the highest level of service to our clients.
- Being the preferred intermediary for our clients in the context of the development of international accounting and auditing standards

## Our challenges

- ▲ Face up to the significant changes in the economic, financial and accounting environment in the world
- ▲ Assist our clients in the setting up and in the optimisation of tailored systems such as :

- *Standardisation*
- *Financial security*
- *Internal control*
- *Roles given to business managers*

- *Whether you have an international structure in place or are looking to expand to other countries,*
- *Whether it's a small project or a complex series of activities*

**we are primed to offer you high quality cross-boarder services that you may need**

### Fit to a fast moving world

- ▲ Experts from our operational commissions analyze trends and provide answers in order to maintain the network to the highest level of expertise

- ✓ International Tax Club
- ✓ Corporate Finance
- ✓ Family Business
- ✓ Quality

### JPA International « added value »

- ▲ Common goal to value the network
- ▲ Multicultural experience



**Support client's activities  
within the international ground**

## Statutory audit services



MEMBER OF THE  
**FORUM OF FIRMS**

### ▲ JPA International is member of the Forum of Firms\*

- An association of networks of international accounting firms that perform transnational audits
- constituted in 2002
- 23 members as of 10/08/2009

\*A list of JPA International offices members of the FOF is available to download on the website [www.jpainternational.com](http://www.jpainternational.com)

## Statutory audit services



MEMBER OF THE  
**FORUM OF FIRMS**

### ▲ What are the objectives of the Forum?

- promote **consistent and high quality standards** of financial reporting and auditing practices **world-wide**

*In compliance with*

Code of Ethics

ISQC1

ISA



## Non-audit services

- ▲ Our aim :
  - ✓ Enable clients to concentrate on their interests
- ▲ Our services 100% :
  - ✓ Covering of all administrative, accounting, tax aspects
  - ✓ Close communication with the clients in order to understand needs
  - ✓ Support within the different stages

➡ **Developing an international business becomes easier**

## Development

- ▲ Issues evaluate all along the development
- ▲ Our services offer fits to each specific step

*The 100%*

**Pack**  
**« Creation »**  
Optimise setting-up

**Pack**  
**« Business »**  
Manage activities

**Pack**  
**« Premium »**  
Anticipate and secure

## Setting-up - Pack « Creation »

### ▲ Legal aspects

- ✓ Which structure for what type of activity ?

### ▲ Tax aspects

- ✓ Which type of management ?
- ✓ How to improve ?

### ▲ Social aspects

- ✓ Which status are best adapted to the activity ?



Plan out with our support for the best option

## Managing - pack « Management »

### Accounting

- ✓ Deal with statutory financial statements

### ▲ Tax

- ✓ VAT, Taxes
- ✓ Tax package

### ▲ Social

- ✓ Pay slips
- ✓ Statutory declarations,...

### ▲ Legal activity\*

- ✓ Deal with legal books



**Total  
Externalisation**

*\* Within our rules of professional conduct*

## Anticipate and securize- pack « Premium »

### ▲ Accounting management

- ✓ Cost accounting
- ✓ Management audit

### ▲ Strategies

- ✓ Juridical and financial planning

### ▲ Corporate

- ✓ Acquisition
- ✓ Evaluation
- ✓ Selling

### ▲ Governance

- ✓ Internal control
- ✓ Organisation

### ▲ Consolidation

- ✓ Reporting (national and international standards)
- ✓ Mix, consolidation

### ▲ Training

- ✓ Seminar on JPA International's know-how

**Tailored accounting and financial expertise**

Chartered  
accounting\*



Consulting\*  
Audit\*

**Packs 100%**

**Improve  
Setting-up**

**Management**

**Anticipate and  
secure**

- **Make the client's business easier**
- **Throughout every stage of its development**

*\* Within our rules of professional conduct  
and in accordance with our tutorial institutions*



## Quality certification

Within the network, certain firms benefit from :

➔ **Independent certification**

Audit Statutaire *Premium*



## Transnational audit

JPA International developed a commun working tool.  
Based on a number of **CASEWARE** application.

Countries using it:

- ❖ France
- ❖ United Kingdom
- ❖ Germany
- ❖ Romania...







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## **The « PACK PE »**

A software developed by France for  
running statutory audits in compliance  
with ISAs

- This software was developed initially by the French institute CNCC
- It is now being updated by the cooperation between France and Belgium
- An English version, fully compliant with ISAs is to be ready within 1st Quarter of 2014



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**French version**  
The central board

V 3.0 - Juin 2012

## AUDIT MIS EN ŒUVRE DANS LE CADRE DE LA CERTIFICATION DES COMPTES ANNUELS DES PETITES ENTITES PACK PE

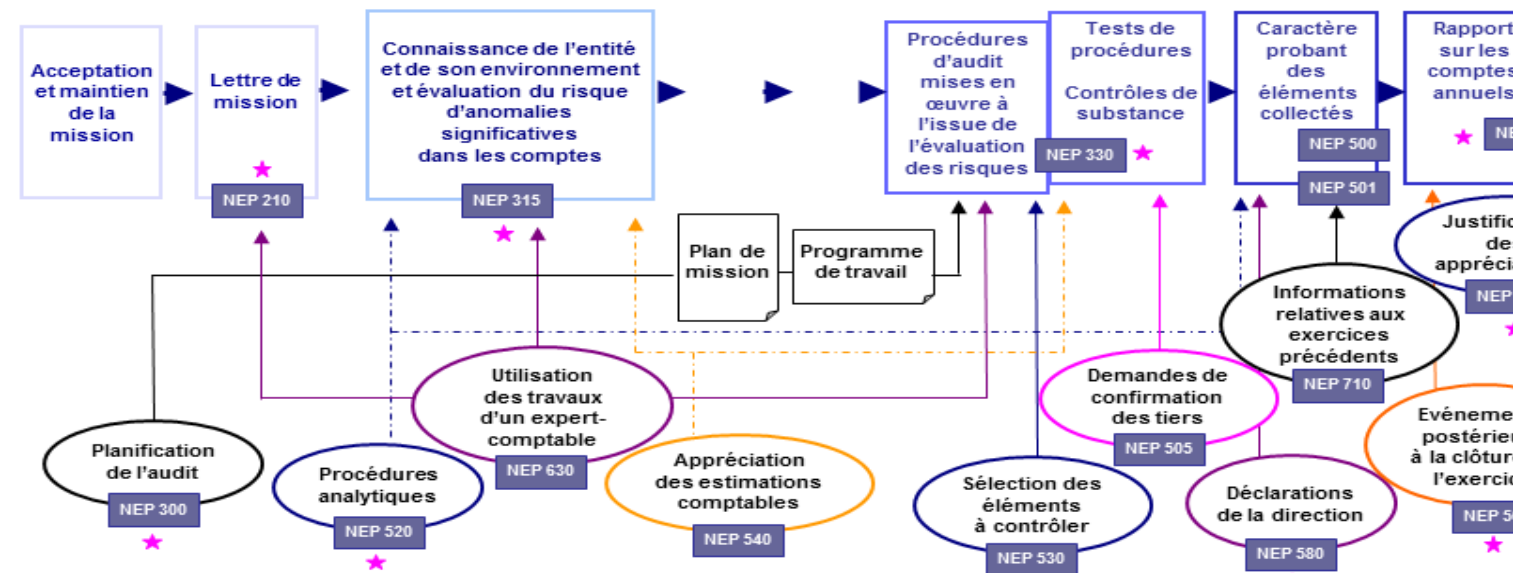
Phases de la mission

Coeur de la démarche d'audit

Focus sur certains aspects de la démarche

Principes généraux

Normes transversales



**Autres vérifications**  
- Rapport de gestion  
NEP 9510  
- Conventions réglementées  
- Autres vérifications

**Autres obligations**  
- Signalement des irrégularités  
- Révélations  
- Blanchiment  
NEP 9605  
- Alerte

**NEP applicables à des situations spécifiques**

**NEP 100**  
Audit des comptes réalisés par plusieurs commissaires aux comptes

**NEP 510**  
Contrôle du bilan d'ouverture du premier exercice certifié par le commissaire aux comptes

**NEP 600**  
Principes spécifiques applicables à l'audit des comptes consolidés

**NEP 620**  
Intervention d'un expert

**NEP 730**  
Changements comptables

**NEP 910**  
Certification des comptes annuels des entités mentionnées à l'article L.823-12-1 du CC

Code de déontologie de la profession de commissaire aux comptes

Principes applicables à l'audit des comptes mis en œuvre dans le cadre de la certification des comptes

Documentation de l'audit des comptes

Prise en considération de la possibilité de fraudes lors de l'audit des comptes

Prise en compte du risque d'anomalies significatives dans les comptes résultant du non-respect des textes légaux et réglementaires

Communication avec les organes mentionnés à l'art. L.823-16 du CC

Communication des faiblesses du contrôle interne

Anomalies significatives et seuil de signification

Relations et transactions avec les parties liées

Continuité d'exploitation

Norme de bon exercice - Démarche d'optimisation de la communication du commissaire aux comptes avec le dirigeant de PME

CDP

NEP 200

NEP 230

NEP 240

NEP 250

NEP 260

NEP 265

NEP 320

NEP 550

NEP 570

NBE 1

★ Notes d'information de la CNCC

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## JPA INTERNATIONAL

Audit, Accounting, Tax, Consultancy  
A Worldwide Network of Independent Firms

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Updated February 2016

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