

Member Auxilliary Services (MAS)



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► Member Auxilliary Services (MAS)

A flexible resource capacity 'add-on' from AGN member firms...for AGN member firms and their clients.

AGN members are increasingly challenged to find the talent required to manage tricky and sometimes niche accounting, audit, and financial planning tasks. To bridge this gap, AGN International has developed Member Auxilliary Services (MAS) services to enable member firms to better support their clients worldwide, maintaining compliance, enhancing efficiency, and allowing members and their clients to focus on their core objectives without the constraints of talent shortages.

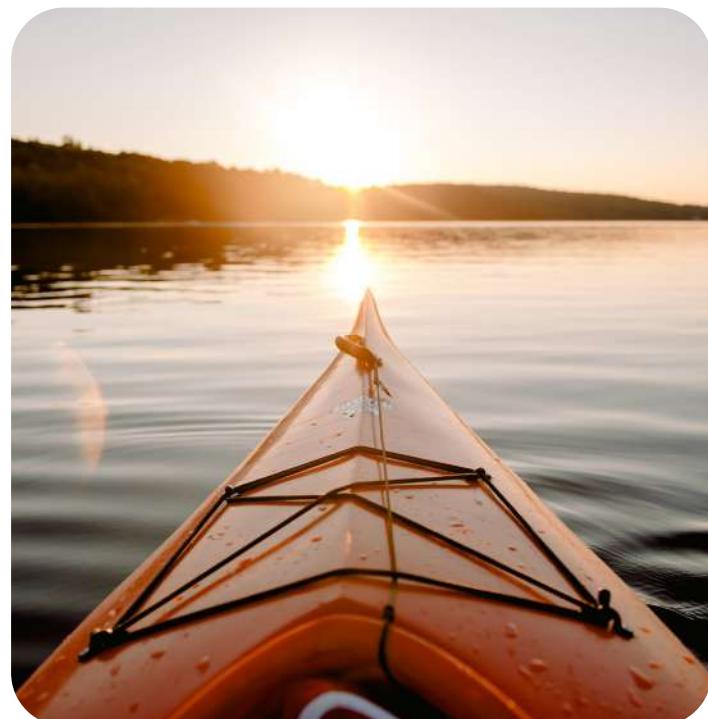
MAS is a little different from the 'full-on' accountancy outsourcing provided by the likes of TOA or XYZ – which of course has its place.

MAS is focused on existing AGN members providing support to other AGN members who:

- Perhaps need a little **extra capacity** for an indeterminate length of time.
- Needs not necessarily **large-scale accounts processing** requiring dozens of full time employees (FTE) accountants or tax officers.
- Cover an **extraordinary array** of consulting, tax, training, processing capacity & support services.
- Cannot necessarily commit to a **fixed term contract**, but need a more flexible short term approach.

MAS provide access to member teams of highly skilled professionals ready to seamlessly handle a range of business functions, from routine accounting operations to tasks such as internal audits, and financial planning.

This strategic outsourcing initiative embodies a dependable partnership between members and their clients and is designed to foster growth, enhance operational resilience, and empower businesses to thrive in today's competitive landscape.



► Typical Member Auxiliary Services Grouped by Type

Audit & Assurance Services

Internal Audit

Financial Statement Audits:

- Conducting independent reviews of financial statements to ensure compliance with standards and accuracy in reflecting financial positions.

Compliance Audits:

- Assessing adherence to regulatory requirements, industry standards, and internal policies.

Tax Audits:

- Reviewing tax filings and records for accuracy and identifying potential liabilities.

IT Audits:

- Evaluating security, efficiency, and effectiveness of IT systems.

Operational Audits:

- Analyzing business processes for inefficiencies, cost-saving opportunities, and performance improvements.

Accounting and Bookkeeping Services

Bank Reconciliation Services:

- Ensuring accuracy in financial statements through transaction verification.

Invoicing and Receivables Management:

- Generating sales invoices and managing customer payments.
- Tracking receivables and handling disputes.

Payables and Expenses Management:

- Matching invoices with purchase orders and seeking approvals.
- Processing payments and providing expense analyses.

Preparation of Financial Statements:

- Compliance with international standards (IAS, IFRS).
- Preparing reports that meet regulatory and stakeholder requirements.

Accounting Function Setup:

- Establishing effective accounting structures and processes.
- Offering recommendations for efficiency.

Training for Accounting Personnel:

- Hands-on training in accounting processes, controls, and reporting.
- Enhancing in-house skills.

Tax Services

Tax Compliance Services:

- Managing and filing tax returns (income tax, VAT, etc.).

Indirect Tax Management:

- Handling VAT, GST, sales tax, and customs duties.

International Taxation Services:

- Addressing cross-border taxation issues and compliance.

Payroll Processing

Payroll Calculation and Processing:

- Ensuring timely employee payments.

Tax Withholding and Filing:

- Managing tax deductions and regulatory filings.

Employee Benefits Administration:

- Managing health insurance, retirement plans, and other perks.

Payroll Tax Compliance:

- Ensuring timely payroll tax payments.

Payroll Reporting and Documentation:

- Generating internal and regulatory reports

Business Advisory Services

Company Formation:

- Advising on optimal structures and handling registration processes.

Virtual CFO Services:

- Financial planning, budgeting, and decision support.

Outsourced Finance Personnel:

- Handling invoicing, payments, reconciliations, and administrative tasks.

Budgeting and Forecasting:

- Preparing accurate budgets and cash flow projections.

Management Reporting:

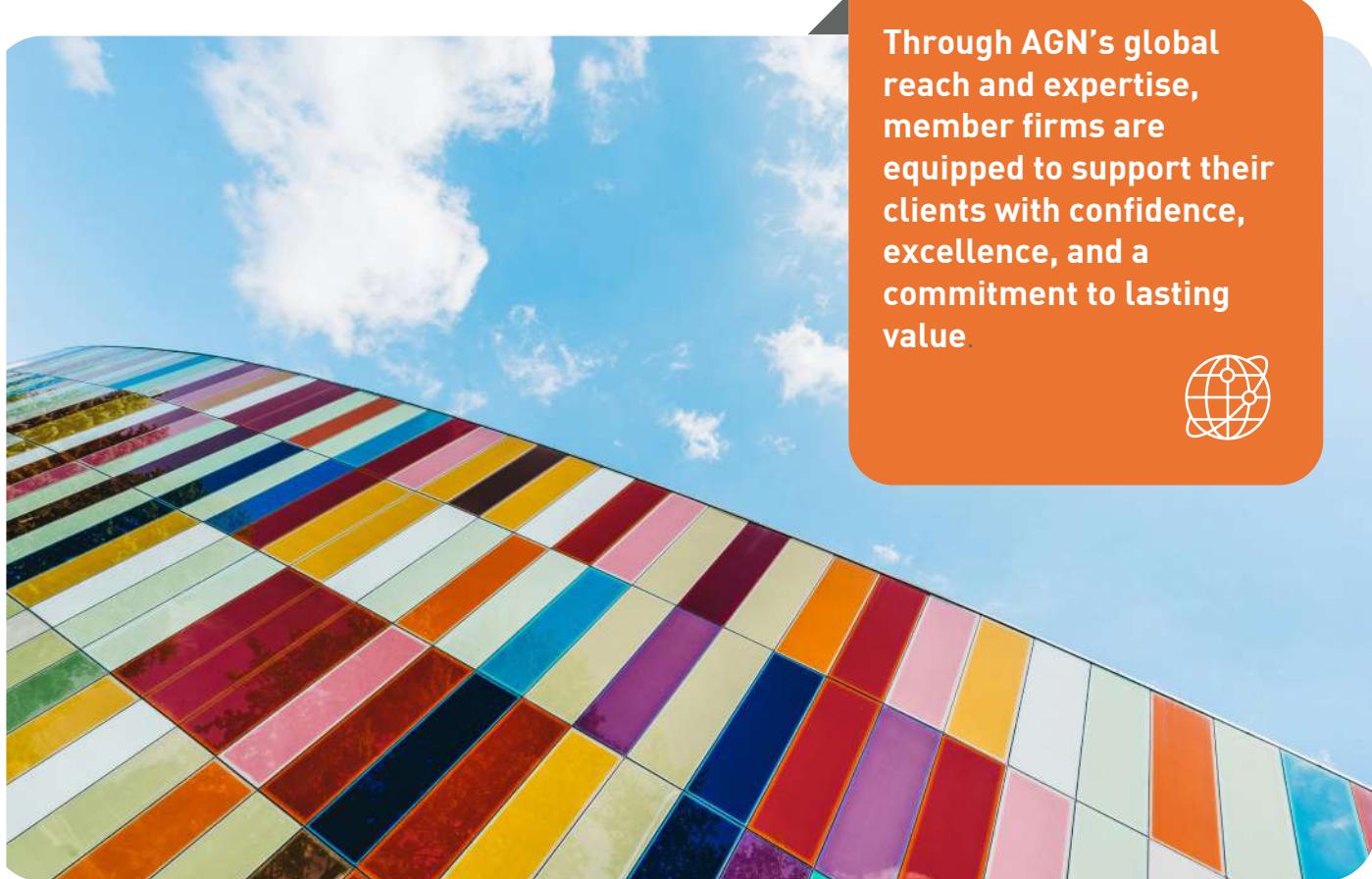
- Tracking performance with KPIs and identifying growth opportunities.



Current Members Providing Member Auxiliary Services

At AGN International, we bring together firms comprised of highly skilled professionals who are committed to delivering exceptional expertise and value to every engagement. Our association includes Certified Public Accountants (CPAs), Certified Bank Auditors (CBAs), Certified Management Accountants (CMAs), and Certified Internal Auditors (CIAs), ensuring that our members benefit from a deep pool of internationally recognized qualifications and extensive experience across diverse industries.

This collective depth of knowledge empowers AGN member firms to offer meticulous auditing, insightful tax advisory, and strategic financial planning services that meet the highest professional standards. With specialized skills in areas such as financial analysis, compliance, and corporate finance, our members provide solutions that are not only high-quality and technically precise but also customized to meet the unique needs of businesses worldwide.



Through AGN's global reach and expertise, member firms are equipped to support their clients with confidence, excellence, and a commitment to lasting value.



For further information contact:

For further information on this topic or anything relating to the AGN International association of accounting and advisory firms, or to become an AGN member, please email your closest AGN Regional Director (see below) or go direct to www.agn.org.

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CASE STUDY

Big Group (Colombia)



► Case Study:

Outsourcing Accounting, Payroll, and Tax Services for a Multinational Agricultural Company with Headquarters in Portugal

► Client Overview and Task:

A multinational company in the agri-food sector with its headquarters in Portugal faced the need to improve its accounting, tax, and payroll processes for its operations in Colombia. The goal was to optimize the flow of financial information, ensure compliance with global accounting policies, and improve the efficiency of payroll and tax management. The task was to establish an appropriate control system that would allow the integration of local operations in Colombia with the company's global processes.

► Challenge:

The company faced significant difficulties in accounting due to disorganized information flow and inadequate accounting recognition. The company's global accounting policies were defined worldwide, requiring local operations in Colombia to align with international standards. However, differences in accounting processes and the management system prevented the accounting records in Colombia from being accurately reflected in the global systems, especially in SAP, which was used by the company in Portugal. This led to inconsistencies in financial information and hindered informed decision-making.

► Solution:

To address these challenges, the company decided to hire **Big Group** for outsourced accounting, payroll, and tax services. Big Group worked closely with the company to understand global policies and adapt local processes to international standards. A solution was implemented in which a **mirror accounting system** was created in Colombia, allowing the registration and control of operations in parallel with the global accounting system managed in SAP in Portugal. Additionally, Big Group ensured that financial reports were generated on time and in accordance with global accounting policies, achieving the integration and control of differences between the two accounting systems.



► **Services Provided:**

The services provided to the multinational company included:

- **Outsourced Accounting:** Full management of local accounting in Colombia, ensuring that records were consistent with global accounting policies and SAP accounting.
- **Outsourced Payroll:** Efficient payroll processing in accordance with local regulations, ensuring compliance with labour and tax obligations.
- **Tax Services:** Advisory and management of local taxes, ensuring compliance with both Colombian and international tax obligations, while optimizing the tax burden.

► **Achievements:**

Thanks to the implementation of outsourced accounting, payroll, and tax services, the company achieved several significant improvements in its financial operations, such as:

- **Organization of Information Flow:** The flow of information between local operations and global accounting policies was efficiently organized, enabling the integration of accounting records in Colombia with those of the headquarters in Portugal.
- **Accounting, Tax, and Payroll Compliance:** The company achieved full compliance with global accounting policies, local tax regulations, and labour obligations, avoiding legal risks and optimizing its tax and labour situation.
- **Optimization of Accounting and Payroll Processes:** The mirror accounting system and the synchronization of accounting records in Colombia with SAP in Portugal eliminated inconsistencies and improved the transparency of financial statements.
- **More Efficient Decision-Making:** Thanks to improvements in accounting processes and the timely delivery of financial reports, the company was able to make more informed and strategic decisions for its growth in the region.

CASE STUDY

MGK (Kenya)

- ▶ **Case Study:** Enhancing a Client's Payroll Operations.
- ▶ **Client:** Mid-sized international enterprise based in Dubai.



- ▶ **Challenge:**

At MGK Consulting, we recently collaborated with a mid-sized enterprise in Dubai to enhance their payroll operations. The client faced challenges with timely salary disbursements, compliance with statutory regulations, and maintaining data confidentiality.
- ▶ **Solution:**

Comprehensive Payroll Management: We assumed full responsibility for the payroll process, ensuring accurate salary calculations, timely payments, and strict adherence to all statutory requirements.

 - **Employee Self-Service Portal:** To improve accessibility and data security, we implemented our ESS portal. This platform enables employees to securely access their payslips and annual tax reports online.
 - **Statutory Compliance:** Our team ensured all statutory deductions, including PAYE, NHIF, NSSF, and other relevant contributions were accurately calculated and remitted on time, mitigating the risk of penalties.
- ▶ **Results:**
 - **Operational Efficiency:** The client reported a significant reduction in payroll processing time.
 - **Enhanced Employee Satisfaction:** With timely salary payments and easy access to payroll information via the ESS portal, employee satisfaction improved notably.
 - **Regulatory Compliance:** The client achieved full compliance with relevant tax and labour laws, eliminating previous concerns about potential fines.
- ▶ **Client Testimonial:**

"Partnering with MGK Consulting has transformed our payroll process. MGK's professionalism and the implementation of the Employee Self-Service portal have streamlined our operations and enhanced employee satisfaction."

This successful collaboration underscores MGK Consulting's commitment to delivering tailored payroll solutions that drive efficiency and compliance for our clients.

CASE STUDY

Serhal Nassar & Co (Lebanon)

Serhal Nassar & Co

► **Case Study:**

An international company requested the outsourcing of its internal audit function for its branches in MENA region, noting that the group wanted to get ISO certificate in a short time period.

► **Solution:**

- Study of the internal control structure in place (ICS) within all the departments to determine the existing weaknesses and deficiencies within the ICS;
- Issuance of a comprehensive internal audit report that highlighted weaknesses along with recommendations for the improvement of existing ICS.

► **Achievements:**

- Considerable improvement in the internal control structure of the group;
- The company got ISO certificate following the procedures that were implemented based on our recommendations.

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For further information, or become involved, please contact:

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