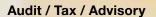


## Audit & Assurance Services



Smart decisions. Lasting value.



# Is your assurance provider delivering the assurance value you deserve?

Assurance services are essential to establish credibility and build reputation, critically important assets in the global economy. Assurance provides credibility to financial reports and business information, thereby giving confidence to users and stakeholders that rely on this information.

Given the importance of assurance services, many senior executives and audit committees look to Crowe member firms for the quality of their work, and personal service. Your organization stands to gain in multiple areas - reputation, insight, service, and cost - by finding experienced audit and assurance professionals who truly understand your business.

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## Seasoned professionals with local expertise and a global network.

Your business needs local expertise in the global markets in which you operate. You also need auditors and assurance providers with a strong international network. We offer both. Our network of leading independent member firms includes more than 200 firms located in major economic centers throughout the world.

The professionals employed by Crowe member firms are all highly experienced, and senior personnel are significantly involved in all engagements. Understanding your business is important to us, and our reports reflect this understanding. Our professionals are widely respected with many holding professional and specialist sector leadership positions.

### Audit & Assurance services provided by member firms:

- Reporting on financial statements and other financial information
- Reporting on Non-Financial Information
- Reporting on other business information and processes
- Regulatory compliance reporting
- · Reporting to providers of finance
- Reporting on frameworks such as the Global Reporting Initiative (GRI) and Integrated Reporting (IR)
- Advising on the implementation and application of IFRS

### Deep Specialization

## Audit and Assurance services designed to meet your high expectations.

We are one of the world's top audit and assurance service providers for the following reasons:



### Quality

Our global methodology and quality assurance programs help executives and audit committees manage their responsibilities in an era of heightened concern for financial reporting and corporate governance. Efficient, coordinated global audit processes result in informative reports, and timely financial reporting and disclosure, which is an expectation of regulators, as well as creditors, lenders, investors, and other stakeholders.



### Insight

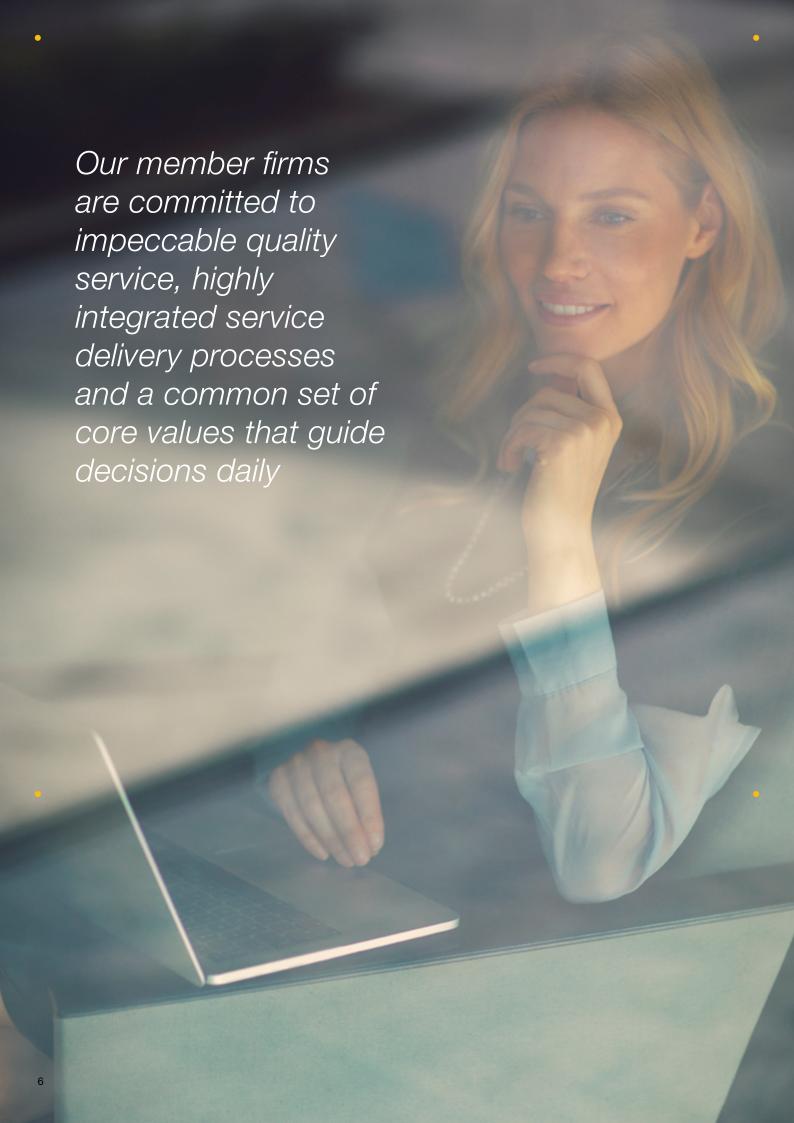
The audit professionals of our member firms apply their knowledge of the business. They have the ability to understand complex financial transactions and audit the effectiveness of internal controls. Our professionals are experts on the application of International Financial Reporting Standards, US GAAP and the reporting requirements of specialist industry sectors.



### Service

Our member firms apply risk-based processes that reflect their detailed knowledge and understanding of the business. Prompt identification and communication of issues and timely delivery of results eliminates surprises, which promotes more respectful business relationships and improvements in financial reporting. We deliver informative and robust reports.

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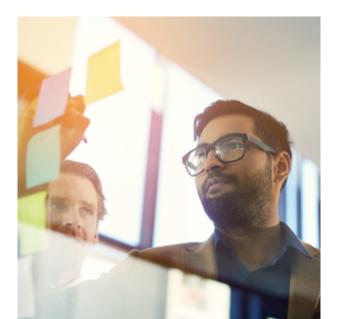
## Commitment to deliver services worthy of your trust.

Crowe member firms meet the highest requirements for international audit and assurance engagements. To maintain an elevated level of quality and consistency, we regularly conduct quality reviews of the audit practices of our member firms throughout the world.

Crowe is a full member of the Forum of Firms, which is an association of networks of international accounting firms that perform transnational audits. The objective of the Forum is to promote consistent and high quality standards of financial reporting and auditing practices worldwide. As a member, we are committed to the Forum's membership obligations and can provide input to the Forum, which has regular contact with international standard setters and regulators.

To learn more about why executives are turning to the member firms of Crowe, contact one of the experts listed on the last page of this brochure. In addition to providing a full range of audit services, our member firms offer consulting services for tax, risk management, and global corporate advisory matters.

Your management team, board of directors and audit committee will appreciate the credibility, insights and responsive service that our member firms provide.





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