

Business Process Solutions (BPS)

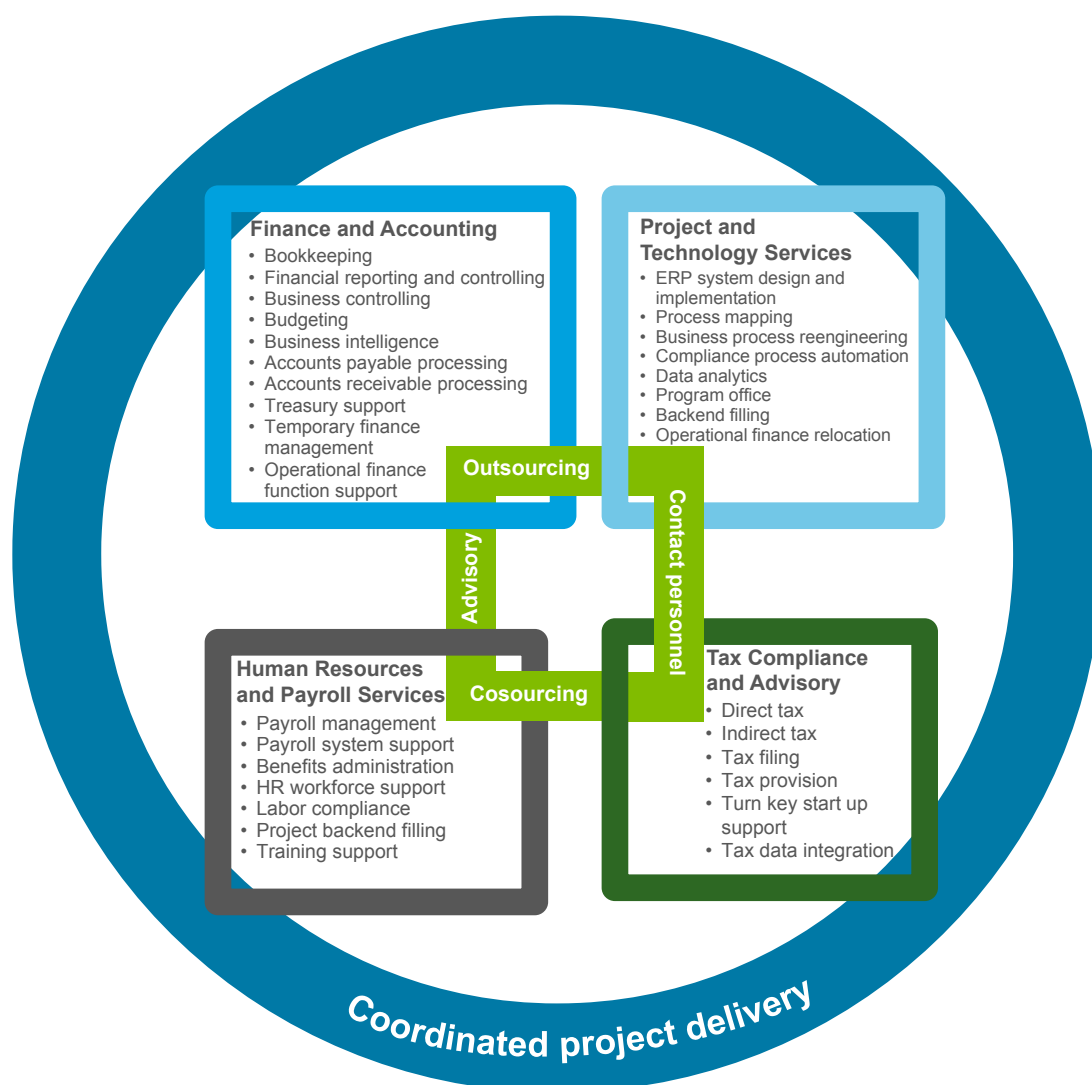
Delivering flexible operational process services to help businesses enhance performance and efficiency



New challenges, new opportunities

Businesses today are facing a rapidly evolving landscape including regulatory changes, continued advances in technology, and the adoption of more sophisticated approaches by revenue authorities. These challenges are causing businesses to rethink the appropriate mix of in-house and external resources in efficiently managing essential operational processes with visibility, flexibility, transparency, and control.

With a focus on driving down costs whilst increasing oversight, progressive businesses are evaluating the way their work is resourced and assessing alternative operating models. Deloitte's Business Process Solutions (BPS) and Tax practices help businesses manage their accounting, tax, payroll, and technology processes by leveraging experienced professionals who can provide advice and practical support through a mix of outsourcing, contract personnel, cosourcing, and project related services.



Business operating models, organizational priorities, and corporate cultures vary from business to business, so the right solution for one organization may not be the best for another. Deloitte can help assess how your organization currently operates, determine what changes you may like to make, and assist with developing a structured, incremental path to improvement. These cutting edge, highly flexible solutions for operational, compliance, and reporting services are augmented by technology and supported by a Deloitte network of member firms around the world.



Finance and Accounting

Deloitte offers a full range of finance and accounting services to growing and evolving businesses. Services include organizational, analytical, and recording services for the financial activities of a business, and the preparation of various materials covering the financial transaction life cycle (i.e., collecting source documents, recording transactions, closing books, and preparing reports for internal and external stakeholders).

Our services can include:

Bookkeeping

Recording of transactions for all balances in the financial statements. This may include collecting customer invoices and employee expenses, and recording taxes/provisions with respect to various business transactions to enable preparation and maintaining of general ledgers, journals, supplier and vendor lists, bank statements, inventories, and books of accounts required by local and international standards. Our service methodology includes reconciliations of accounts between local books and corporate accounting facilitating the integrity and accuracy of general ledger balances.

Financial reporting and controlling

Preparation of financial statements and reporting packages for internal and external requirements with a focus on management, corporate and statutory requirements. Our service methodology includes conversion of financial statements to align with regional and/or global statutory requirements (e.g., local to US GAAP, IFRS).

Business controlling

Building business plans which help define approaches to pursuing cost saving opportunities and efficiency gains. This may include comparing performance measures and key indicators, establishing benchmarks or standards, and identifying potential corrective actions for operational gaps.

Budgeting

Reviewing economic and industrial trends with associated key business factors to help enhance corporate accountability and highlight areas for improvement. This may include activity based budgeting, zero based budgeting, strategic budgeting, budgeting on a rolling basis to help facilitate efficient process transformation and development of financial performance goals.

Business intelligence

Managing data from disparate sources and converting it into consistent, actionable information that can drive competitive advantage and help functional areas to uniformly interact with each other when responding to organizational issues and opportunities.

Accounts payable (A/P) processing

Reviewing and processing supplier and vendor invoices, financial and tax validation, recording of payments in the systems, and maintaining A/P aging reports.

Accounts receivable (A/R) processing

Processing of bill, credit, and debit notes based on the organization's management instructions, recording these in the system, and maintaining collection reports.

Treasury support

Uploading payments in the system, generating payment reports, preparing checks/transfer letters, and foreign exchange monetization per the relevant statutory or central bank formats.

Temporary finance management

Providing interim finance and accounting professionals who work as members of your management teams to establish or maintain suitable infrastructure for managing cash and accommodating growth.

Operational finance function support

Supporting day-to-day finance and accounting backoffice functions to help support streamlined processes and efficient utilization as well as bridge any gaps between the business and its technology systems.

Additional services

Fixed assets, inventory, cost accounting, development of accounting practices and procedures. International Financial Reporting Standards (IFRS) support implementing policies defined by the organization.



Human Resources and Payroll Services

Deloitte offers human resources and payroll services that can help improve efficiency of traditionally complex and time consuming tasks for global businesses. Leveraging strategic perspective and technology can help align a company's practices and policies with its corporate vision, open new channels of communication, and improve processes, and help manage costs.

Outsourcing administrative human resources tasks can help businesses contain costs, manage employer-related risks, reduce administrative burdens, maintain information confidentiality, and improve organizational effectiveness.

Our services can include:

Payroll management	<ul style="list-style-type: none"> • Customize and setup payroll system per business requirements • Calculate tax withholding and other deductions for employees • Process pay statements • Calculate and accrue legal benefits • Manage payroll journal entries • Administer distribution of payroll funds • Generate compliance and business reporting • Prepare income and withholding certificates
Payroll system support	<ul style="list-style-type: none"> • Maintain and update system tables • Develop and analyze queries and reports • Provide technical assistance and support to payroll systems users
Benefits administration	<ul style="list-style-type: none"> • Manage reward/benefit schemes and policies • Provide support to clarify and explain set benefits and procedures • Coordinate, control, and manage benefits vendor • Fulfill local tax and legal requirements as well as any specifications mandated by the business
HR workforce support	<ul style="list-style-type: none"> • Offer administrative support on hiring, contracting, and maintenance of employee files • Provide support desk to answer employee queries and issue work certificates • Integrate HR data to generate customized management reports • Configure and develop a HR solutions portal with administrative and technological support • Timekeeping administration including management of hours worked and control of employee hour bank
Labor compliance	<ul style="list-style-type: none"> • Review of labor and social security procedures • Monitor ongoing outsourced services • Manage due diligence of labor liabilities • Assess risks of benefits assignment • Verify backgrounds of active and newly hired employees • Audit payroll system, performance goals, benefits agreements, and behavioral codes
Project backend support	<ul style="list-style-type: none"> • Backfill key positions during transformation initiatives so that assigned personnel can focus solely on the success of the project without the responsibility of concurrently balancing their "day job"
Training support	<ul style="list-style-type: none"> • Develop and conduct training workshops on payroll processes and procedures • Establish and maintain payroll system reference materials





Tax Compliance and Advisory

Our tax compliance and advisory methodology provides businesses with an efficient way of handling their tax compliance workload and meeting deadlines. Services are commonly bundled with finance and accounting to create a turnkey compliance and reporting solution. Extensive regional reach supported by local depth of knowledge and experience provides businesses the transparency and flexibility to address a full range of local and regional tax needs.

Our services can include:

Direct tax

Corporate Income Tax (CIT)

Prepare, review, and file corporate income tax returns per local and GAAP statutory standards/requirements. Businesses can select the requisite level of service to fulfill their tax compliance needs.

Regional or other tax

Gather and review regional tax information and prepare requisite documentation and work papers to file tax returns for annual earnings of corporations and other legal entities levied by individual countries and governing bodies.

Local or municipal tax

Calculate, prepare, review, and file applicable local or municipal taxes.

Other jurisdictional taxes

Includes equity tax, payroll taxes, and other jurisdictional specific taxes.

Indirect tax

Value Added Tax (VAT)

Capture and report taxes that are levied on the value (price) added at each stage in the chain of production and distribution.

Withholding tax

Determine and report withholding taxes applying in relation to any corporate income tax, VAT, industry and commerce tax, and other local tax requirements.

Tax filing

Upload and electronically file tax returns or complete paper returns as required by the local taxing authority.

Tax provision

Prepare monthly, quarterly, or annual tax provision under local GAAP, IFRS or US GAAP.

Turnkey start up support

Provide start-ups and newly formed businesses with advice on evaluating growth plans, facilitating regulatory mandates, creating reporting structures, and developing internal policies and systems. We offer start-up advisory services at the inception to help manage and build risk management and tax compliance capabilities, including:

- Alignment of HR/payroll, accounting, tax, and financial statements with internal and external statutory requirements
- Creation of control baselines, policies, and procedures for a businesses' operating environment

Tax data integration

Drawing on our industry insights, coupled with deep knowledge of various tax compliance and technology platforms, we assist organizations to map policies and standards, and design solution and data model workflows on finance, accounting, and taxation management tools including SAP, Saber, and Oracle. We help to enable businesses to define, collate, deploy, and administer tax information/standards specific to services/products and industry.

Additional services

- Tax reporting
- Information request support
- Property tax
- Calculate multi-jurisdictional taxes to comply with multiple statutory requirements. Includes preparation of customized tax packages to align with internal and external statutory requirements
- Preparation of special reports requested by local taxing authorities
- Tax litigation services
- Tax certification



Project and Technology Services

Efficiently leveraging technology can help provide an integrated approach to process improvement that can help finance and accounting, tax, and HR departments substantiate and promote their strategic value to the organization. Deloitte practitioners work with businesses to design and implement operational processes, technologies, and resource models to improve value-added activities in process redesign, software implementation and enhancement, tax-sensitized technologies, and change management. In addition, cloud-based accounting system and Software as a Service (SaaS) capabilities help internationally minded businesses to strategically balance expansion, infrastructure, and mobility demands.

Our services can include:

ERP system design and implementation

Identifying specific workflows by job and function, process improvements to be implemented (perhaps even independently of the software), and roles and responsibilities within the new business processes to augment system design. While business processes requirements were likely defined during the evaluation phase, they might not take into account the functionality of the chosen software. This output can serve as the foundation to leverage the ERP system in producing key operational data to streamline processes.

Process mapping

Assisting organizations in becoming more efficient through creation of business process maps which help identify improvement opportunities. Business process mapping measures and compares a specific objective alongside the entire organization's goals to aid alignment with enterprise values and capabilities.

Business process reengineering

Focusing on the analysis and design of workflows and business processes, business process reengineering helps organizations to fundamentally rethink how they do their work in order to improve products and services, manage operational costs, and enhance efficiencies. Deloitte helps companies restructure operations through ground-up design of business processes in relation to objectives and day-to-day work.

Compliance process automation

Consulting on design, vendor selection, and implementation of software to help centralize information, automate controls testing, manage third-party risks, make management decisions based on real-time information, and increase confidence in the company's compliance posture. This helps efficiently manage controls and compliance status as well as establish a knowledge base of compliance regulations and standards.

Data analytics

Enabling organizations to visually perform operational benchmarking, trend and data analysis, and predictive analysis on key data. This can provide deeper insight into operational processes and profiles which help in planning and forecasting as well as evaluating leading practices.

Program office

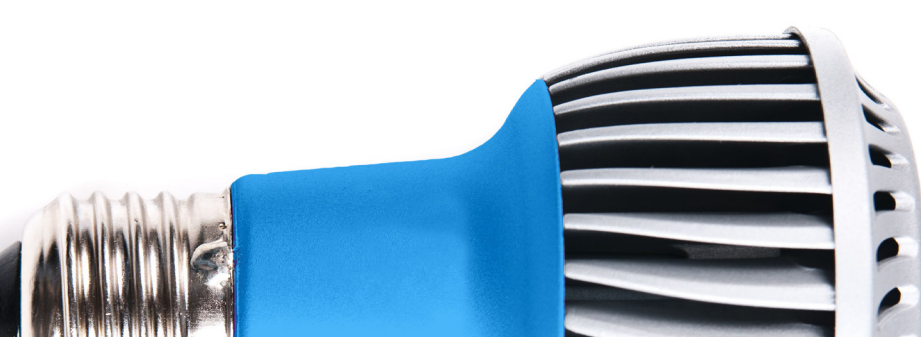
Linking organizational initiatives to broader strategic goals, as a standalone service or embedded in multi workstream project engagements, including resource mapping to forecast resource constraints, ongoing progress tracking and reporting, coordinating sequential status meetings, and assessing related issues, risks, and escalation protocols.

Backend filling

Providing ad-hoc finance and accounting, technology, and/or HR support to strengthen existing infrastructures, foster ownership and accountability, and coordinate services and program administration.

Operational finance relocation

Facilitating functional transition of finance operations to new locations including configuring and temporarily staffing of facilities, planning and executing infrastructure upgrades, documenting new processes and workflows, and training in-house personnel.



Global BPS network: Americas

Deloitte Global Americas regional leader

Ariel Solano

arsolano@deloitte.com
+58 212 2068652

Canada

Lynne Merrick
lmerrick@deloitte.ca
+1 416 420 9931

United States

Brian Claire
bclaire@deloitte.com
+1 312 486 2045

Mexico

Guillermo Moran
gumoran@deloittemx.com
+52 55 5080 6210

Brazil

Luiz Fernandes Costa
lfcosta@deloitte.com
+55 11 5186 6911

Chile

Pablo Albertini
palbertini@deloitte.com
+56 22 729 8907



Latin American Countries Organization (LATCO)

LATCO leader

Ariel Solano

arsolano@deloitte.com
+58 212 2068652

Argentina

Leopoldo Lombardi
leolombardi@deloitte.com
+54 11 4321 3004

Bolivia

Saul Encinas
saencinas@deloitte.com
+59 1 3337 2292 x8200

Colombia

Nelson Segura
nsegura@deloitte.com
+57 1 546 1810 x2026

Costa Rica

Geovanni Ramirez
geramirez@deloitte.com
+506 2246 5118

Dominican Republic

Geovanni Ramirez
geramirez@deloitte.com
+506 2246 5118

Ecuador

Adriana Loaiza
aloaiza@deloitte.com
+593 99 8114492

El Salvador

Melvin Saguach
msaguach@deloitte.com
+502 2384 6500

Guatemala

Melvin Saguach
msaguach@deloitte.com
+502 2384 6500

Honduras

Geovanni Ramirez
geramirez@deloitte.com
+506 2246 5118

Nicaragua

Geovanni Ramirez
geramirez@deloitte.com
+506 2246 5118

Panama

Ruben Irigoyen
ririgoyen@deloitte.com
+507 3034100 x4152

Paraguay

Daniel Farina
dfarina@deloitte.com
+595 212 11713

Peru

Angelina Viacava
aviacava@deloitte.com
+51 1 211 8543

Uruguay

Maria Liliana Santos
mariasantos@deloitte.com
+598 2916 0756

Venezuela

Sonia Chacon
schacon@deloitte.com
+58 212 206 8743

Caribbean and Bermuda Cluster (CBC)

CBC leader

Arun Seenath

aseenath@deloitte.com
+1 868 628 1256

Bahamas

Mark Munnings
mmunnings@deloitte.com
+1 242 302 4850

Barbados

Ikins Clarke
idclarke@deloitte.com
+1 246 430 6412

Bermuda

James Dockeray
james.dockeray@deloitte.bm
+1 441 299 1399

British Virgin Islands

James Dockeray
james.dockeray@deloitte.bm
+1 441 299 1399

Cayman Islands

Anthony Fantasia
anfantasia@deloitte.com
+1 345 814 2256

Dutch Caribbean - Aruba

Michael-Leo van Romondt
mlvanromondt@deloitte.com
+1 297 582 6235

Dutch Caribbean - Curacao

Julian Lopez Ramirez
jlopezramirez@deloitte.com
+599 9 433 3355

Trinidad and Tobago

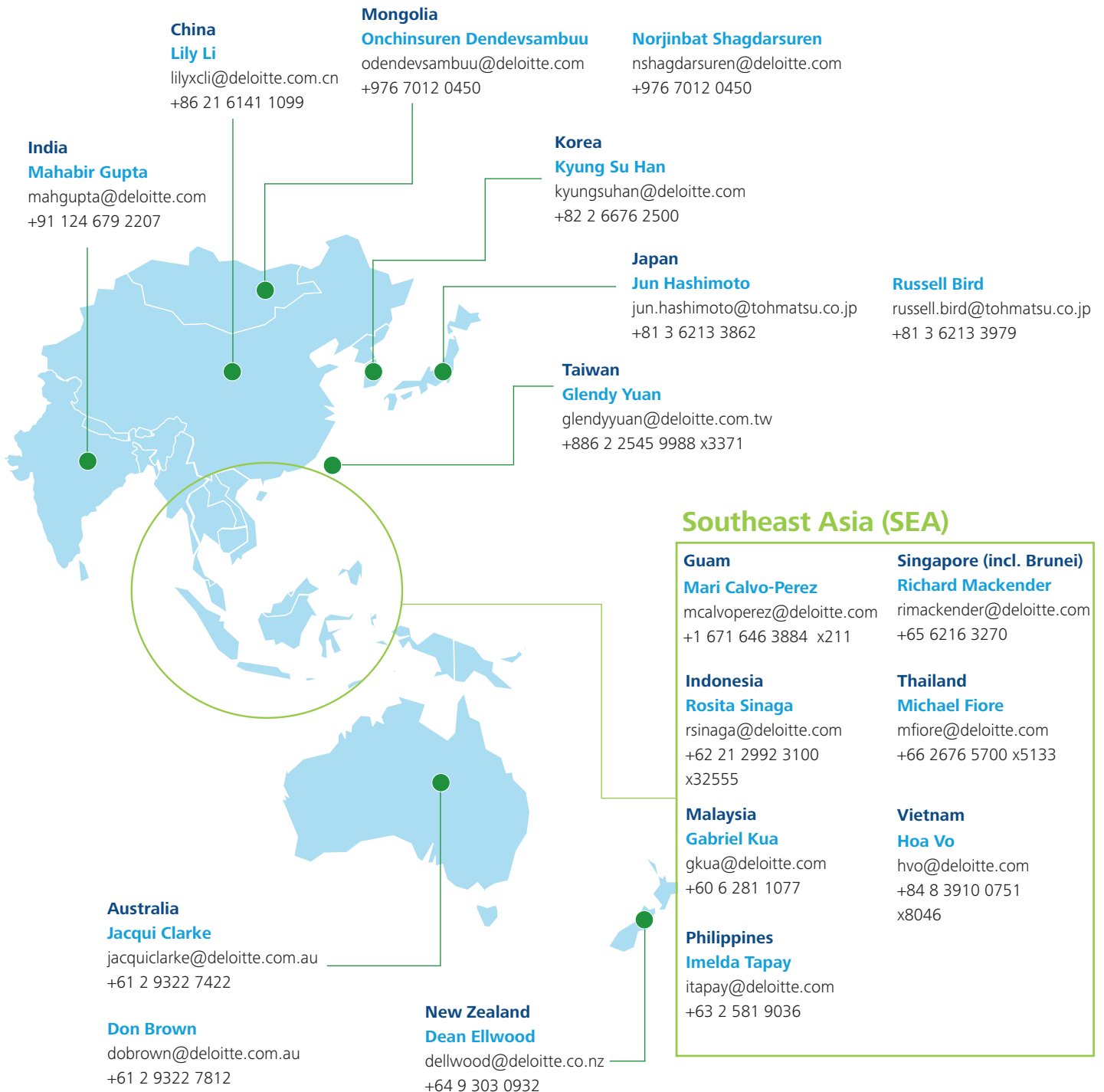
Arun Seenath
aseenath@deloitte.com
+1 868 628 1256

Global BPS network: Asia Pacific

Deloitte Global Asia Pacific regional leader

Jun Hashimoto

jun.hashimoto@tohatsu.co.jp
+81 3 6213 3862



Global BPS network: Europe, Middle East, and Africa (EMEA)

Deloitte Global EMEA regional leader

Sten Løkke Pedersen

stpedersen@deloitte.dk

+45 22 20 28 39

Central Europe (CE)

CE leader

Zbynek Brtinsky

zbrtinsky@deloittece.com

+420 246 042 509

Albania

Olindo Shehu

oshehu@deloittece.com

+355 445 179 29

Bulgaria

Lubka Shoilekova

lshoilekova@deloittece.com

+359 2 8023 261

Croatia

Verica Jurkovic

vjurkovic@deloittece.com

+385 123 521 25

Czech Republic

Zbynek Brtinsky

zbrtinsky@deloittece.com

+420 246 042 509

Hungary

Zsolt Sandor

zsandor@deloittece.com

+36 1 428 6692

Lithuania

Kristina Mackeviciena

kmackeviciena@deloittece.com

+370 5 255 30 55

Poland

Tomasz Walczak

twalczak@deloittece.com

+48 61 882 42 40

Romania

Sorina Mardare

smardare@deloittece.com

+40 21 2075 259

Serbia

Vesna Lazarevic Bobarevic

vlazarevicbobarevic@deloittece.com

+381 11 3812 141

Slovakia

Ludmila Buzgova

lbuzgova@deloittece.com

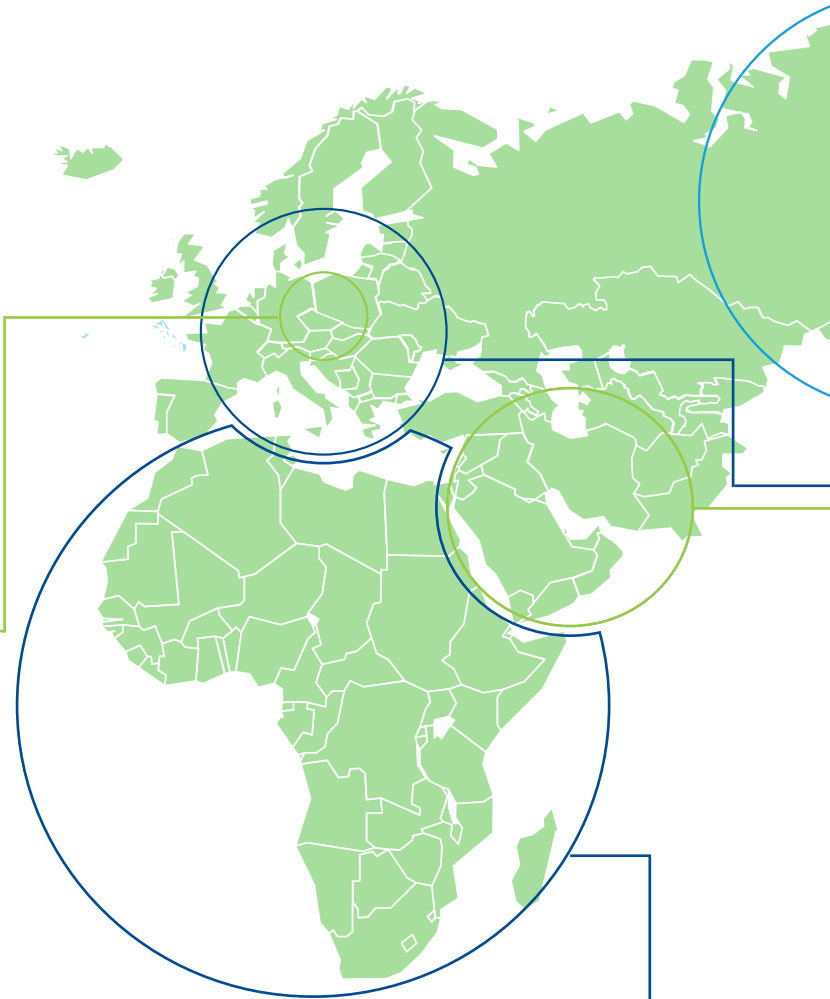
+421 258 249 243

Slovenia

Andreja Skofic

askofic@deloittece.com

+386 130 728 41



Africa

Angola

Ana Santiago Marques

asantiagomarques@deloitte.pt

+244 222679617 x9617

Morocco

Ahmed Benabdelkhalek

abenabdelkhalek@deloitte.com

+212 522 22 47 34

Central Africa

Clare Nkweto Simmonds

clsimmonds@deloitte.com

+260 97 125 1165

Nigeria

Oduwae Uwadiae

ouwadiae@deloitte.com

+234 19 041735

East Africa

Doreen Mbogho

dmbogho@deloitte.co.ke

+254 20 4230225

South Africa

Sandile Gwala

sgwala@deloitte.co.za

+2712 482 0359

Commonwealth of Independent States (CIS)

Armenia

Arman Kubanyan

akubanyan@deloitte.am
+374 10 526 520

Belarus

Andriy Servetnyk

aservetnyk@deloitte.ua
+38 044 490 9000

Kazakhstan

Dilya Osmanova

dosmanova@deloitte.kz
+7 7272 58 13 40

Russia

Palev Balashov

pbalashov@deloitte.ru
+7 495 787 0600

Ukraine

Yevgen Zanoza

yzanoza@deloitte.com.ua
+38 044 490 9000 x3602

Azerbaijan

Rena Khalilova

rkhalilova@deloitte.az
+99412 598 29 70 4330

Georgia

Giorgi Tavartkiladze

gtavartkiladze@deloitte.ge
+995 32 224 45 66

Kyrgyzstan

Gaukhar Iskakbayeva

giskakbayeva@deloitte.kz
+7 7272 58 13 40 x2765

Tajikistan

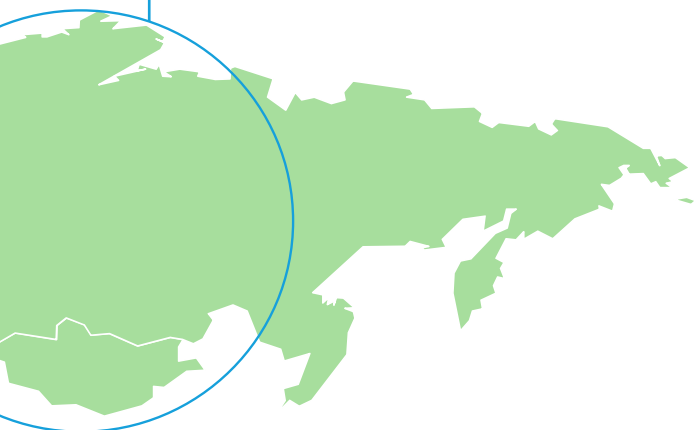
Gaukhar Iskakbayeva

giskakbayeva@deloitte.kz
+7 7272 58 13 40 x2765

Uzbekistan

Vladimir Kononenko

vkononenko@deloitte.kz
+7 7272 58 13 40 x2755



Europe

Austria

Gernot Schuster

geschuster@deloitte.at
+43 153 70 069 00

Belgium

Sven Asselbergh

sasselbergh@deloitte.com
+32 2 800 25 08

Cyprus

Christos Neocleous

cneocleous@deloitte.com
+357 25 868 870

Denmark

Martin Soegaard

msoegaard@deloitte.dk
+45 22 20 24 64

Finland

Kajsa Backas-Heikkilä

kajsa.backas-heikkila@deloitte.fi
+358 0 50 354 0157

France

Philippe Rassek

prassek@deloitte.fr
+33 1 58 37 90 17

Germany

Alexander Oldenburg

aoldenburg@deloitte.de
+49 30 25468 162

Greece

Nick Sourdis

nsourdis@deloitte.gr
+30 210 6781 291

Iceland

Jonas Gestur Jonasson

jonas.gestur.jonasson@deloitte.is
+354 898 2495

Italy

Carlo Peschiera

cpeschiera@deloitte.it
+39 0516581863

Luxembourg

Fabian Demoulin

fdemoulin@deloitte.lu
+352 451452 446

Malta

Andrew Manduca

amanduca@deloitte.com
+356 21345 000

Netherlands

Loes Bierenbroodspot

lbierenbroodspot@deloitte.nl
+31 0882 8806 71

Norway

Tore Magnus Ludvigsen

tludvigsen@deloitte.no
+47 35 91 36 37

Portugal

Horacio Negrao

hnegrao@deloitte.pt
+351 21 0422801 x4301

Spain

Jose Luis Diaz Cepero

jdiazcepero@deloitte.es
+34 915145290 x2291

Sweden

Morten Nielsen

mxnielsen@deloitte.se
+46 75 246 41 80

Switzerland

Matthias Gschwend

mgschwend@deloitte.ch
+41 582 796 118

Turkey

Erdal Dincturk

edincturk@deloitte.com
+90 212 366 6042

United Kingdom

Simon Sadler

sisadler@deloitte.co.uk
+44 776 423 54 83

Middle East

Israel

Yitzchak Chikorel

ychikorel@deloitte.co.il
+972 3 6085511

United Arab Emirates (UAE)

Basit Hussain

bhussain@deloitte.com
+971 4 376 8888

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2014. For information, contact Deloitte Touche Tohmatsu Limited.