

# Audit & Consulting

## Business lines and expertise

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April 2020



# A leader in audit and consulting

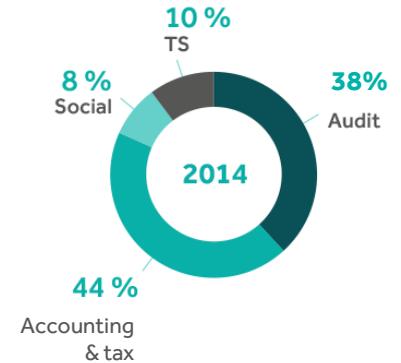
A growing firm with a wide range of services

## 2014

€  
€11.5 m  
fees

12  
partners

95  
professionals

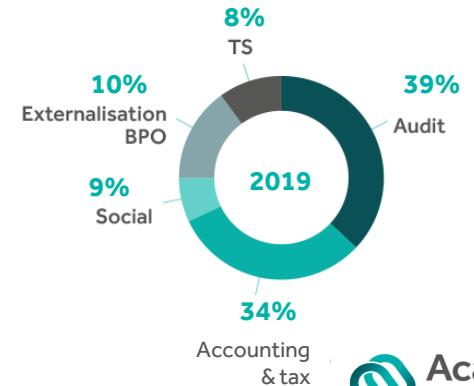


## 2019

€  
€29 m  
fees

21  
partners

230  
professionals



## Who we are

Experts in SME services with an international dimension.

Aca Nexia, a player in auditing and consulting, provides relevant solutions and support for its clients in finance and accounting.

Aca Nexia counts 230 professionals including 21 partners and serves nearly 1,500 customers in audit, accounting, transaction services, financial consulting and social management.

With solid international experience, our teams support their customers throughout the Nexia network in most countries over the 5 continents.

## Our ambition

Being recognized as a leading player on the French market.

Our aim is to be recognized by SMEs as a key player for audit and consulting services in accounting and finance.

This ambition requires us to remain independent, with partners in complete control of capital and a solid growth strategy in place. The Nexia network consists of independent members and non-affiliates.

Aca Nexia teams are always on the lookout for more creative solutions for their clients.

## Our values

### Team Spirit

Involvement, attentiveness, mutual respect.

### Trust

Transparency, loyalty, integrity.

### Added values

Expertise, pragmatism, capitalization and transmission of experience.

# Our expertise



Auditing

**+ 460** clients

900 legal audit mandates

**14** listed companies

**70** people led by 9 partners



Transaction services

**+ 100** deals in 2019, 71 closed

**+400** operations over the past 3 years

**1** dedicated team with 12 people and 3 partners



Accounting and tax

**+ 1000** clients

**3** offices

**+ 120** people led by 10 partners

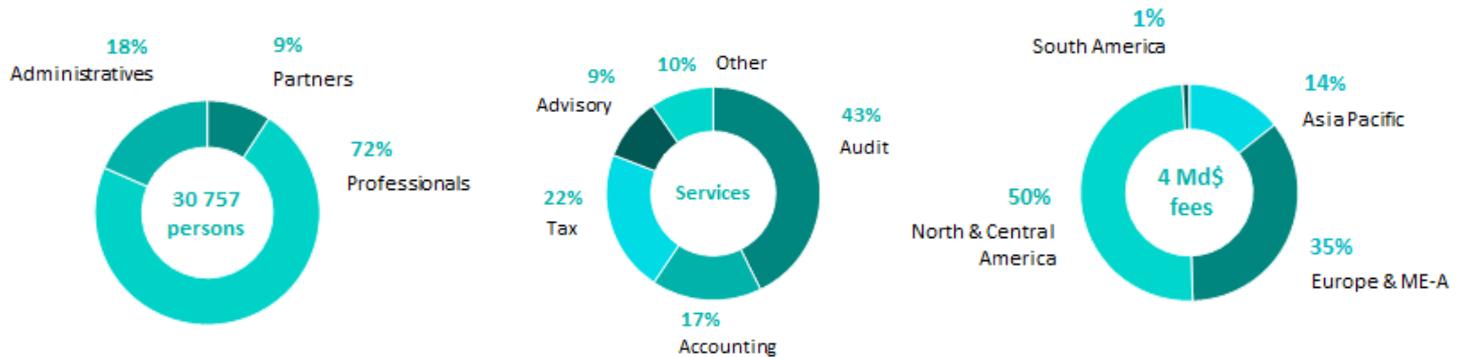
Includes Outsourcing, Payroll and Social Administration, Foreign Desk, Consolidation

# Helping you achieve your international goals

9<sup>th</sup>

international network

- \$4 bn in 2018
- 32,565
- 120+ countries



## Great reputation for members in financial markets

### North America: \$1.8 bn (9<sup>th</sup> network)

- **CliftonLarsonAllen (CLA)** – 8<sup>th</sup> in USA  
\$1 bn, 6100 people, 120 offices
- **CohnReznick** – 12<sup>th</sup> in USA  
\$650 m, 2700 people, 26 offices

### Europe: \$1.2 bn (7<sup>th</sup> network)

- **Smith & Williamson** – 8<sup>th</sup> in United Kingdom  
£250 m, 1600 people, 13 offices
- **Ebner Stolz** – 7<sup>th</sup> in Germany  
€160 m, 1 100 people, 14 offices

### Asia: \$0.5 bn (12<sup>th</sup> network)

- **Nexia China** - 15<sup>th</sup>  
\$50m, 1546 people, 23 offices
- **Nexia TS Public** – 9<sup>th</sup> Singapore  
250 people, 4 offices

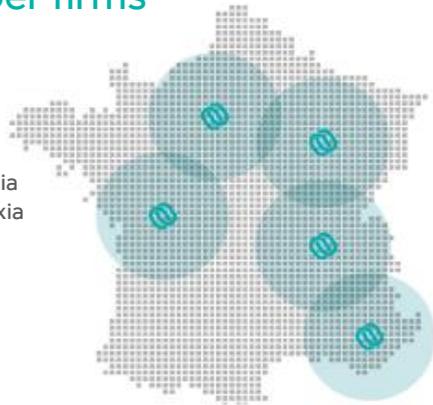
# Nexia France

**About Nexia France** Nexia France is a company that gives its members access to the international Nexia network. It coordinates its representatives in France.

**What benefits for Aca Nexia clients?** Access to a panel of experts, a wealth of resources and a diversity of unique geographical locations as part of a firm on a human scale.

## 5 Nexia France's member firms

Aca Nexia  
Eca Nexia  
Groupe Y Nexia  
Novances Nexia  
Sefico Nexia



All 5 firms are ATH members and apply the same work and quality standards. This makes for seamless collaboration.



## Business lines

### **Audit**

- Audit
- Merger auditing
- CSR

### **Business Consulting**

- Transaction services
- Operational consulting
- Risk consulting

### **Accounting & Tax**

- Accounting and tax
- Foreign Desk
- Payroll services
- Consolidation

# Audit

## Assurance for your accounts

For Aca Nexia, auditing is more than a simple accounts-related obligation. It is based on deep knowledge of the company and its environment which leads to providing added value for process optimization and quality of financial information.

High-quality auditing services require a high level of various skills applied simultaneously.

### References

#### French listed companies



#### Banks and Insurance Cies



#### Private groups among the leaders in their sectors of activity



### Clients

- 460 clients for 900 statutory audit mandates.
- 14 listed companies

### A dedicated team

- 9 partners
- 70 managers and auditors

### Key skills

- Listed companies and IFRS
- IT audit
- Specialists: social, legal and tax
- CSR audit
- Worldwide presence through Nexia International.



# Merger auditing

## A player in legal restructuring operations

The Aca Nexia partners who intervene in Contributions and Mergers master the concepts and methodologies generally used and more specifically applied in valuation.

### Consulting

- Valuing inputs, branches and entities.
- Parity simulations.
- Accounting and financial simulation of the impacts on shareholder capital and accounts.

### Legal engagements

- Contribution auditor
- Merger and spin-off auditor

### References



### Key expertise

- Specialized partners
- Valuation
- Legal assignments.
- specialized legal department

### Our commitments

- Meeting deadlines.
- Well-structured approach
- Coordination with teams and consultants



# CSR (Corporate Social Responsibility)

## Does your declaration of extra-financial performance comply with the European Directive?

### Compliance and image

This is an obligation, but above all an opportunity to communicate on your policies, actions and progress in terms of CSR, and also strengthen your image as a socially-responsible company.

### Mission

- Analysis of the organisation and business model
- Review of identification methods for significant CSR risks
- Review of actions presented and key indicators to measure CSR performance
- Process reviews for CSR information collection and conducting tests
- Verification of compliance of the declaration of extra-financial performance with legal provisions (art. R225-105 of the French Commercial Code)
- Report of findings and recommendations

### References



Independent third-party body since 2015

- Accreditation N° 3-1100, available on the website [www.cofrac.fr](http://www.cofrac.fr)

A dedicated multidisciplinary team

- 7 specialists
- 3 partners
- Engineering consultant and specialised legal experts

Independent third-party body opinion on the DPEF: mandatory

- Entities concerned: Listed or unlisted joint-stock companies and partnerships limited by shares; European companies; general partnerships; membership organisations; cooperatives and financial institutions.
- Thresholds: Total balance sheet or turnover > €100 M and number of employees > 500 (consumer data).
- The statutory auditor may carry out the mission if accredited (SACC).



# Transaction services

## Solutions tailored to your needs

The team takes part in over a hundred operations per year on behalf of private equity houses and strategic buyers in a variety of companies in various sectors.

We strive to adopt an analytical approach, demonstrate genuine pragmatism and understand target markets and business models effectively. We structure our relationships with our clients and complete our engagements successfully.

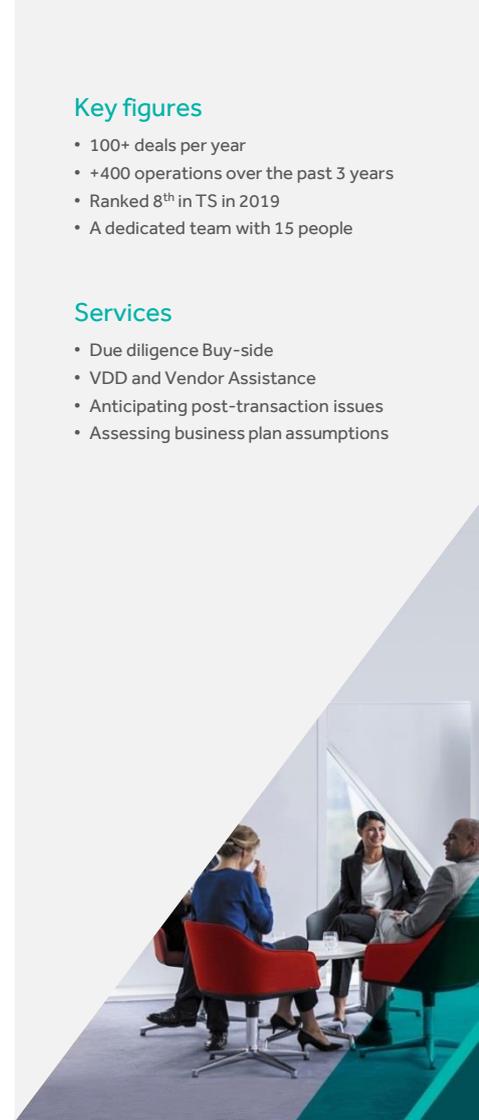
## Key figures

- 100+ deals per year
- +400 operations over the past 3 years
- Ranked 8<sup>th</sup> in TS in 2019
- A dedicated team with 15 people

## Services

- Due diligence Buy-side
- VDD and Vendor Assistance
- Anticipating post-transaction issues
- Assessing business plan assumptions

## References



# Operational consulting

## Predicting, monitoring and managing

Aca Nexia advises and assists companies and their financial departments to ensure that, in all circumstances, general management has the historical and forecasted information it needs to manage the company and its specific projects and operations.

### Your goals

- Increase the productivity of accounting services and the quality of accounts
- Provide timely and adapted financial information
- Consolidate results

### Our answers

- Digitalise processes, organise information flows, implement adapted tools, implement ad hoc control procedures
- Build reporting, highlight relevant indicators, develop financial communication
- Implement consistent legal consolidation and consolidated reporting processes

### Key points of operation

- Designing appropriate tools
- Monitoring company teams
- Sharing knowledge
- Consistency between information systems
- Permanent reconciliation between cash on hands and P&L
- Coordination with other consultants

### Possible contexts

- Growth management
- Fundraising
- Renegotiation of financial debts
- Prevention of financial difficulties

### References



# Risk consulting

## Reliable organization / Optimising processes

Our team of specialists can assist you in the various situations you may encounter:

1. Setting up a risk map
2. Diagnosis and assistance projects GDPR and Sapin 2
3. Diagnosis of the maturity of Risk Management / Internal Control
4. Continuous improvement of risk management
5. Diagnosis of the organization and governance of Information Systems (IS)
6. Optimising and making operational processes more reliable
7. Diagnosis of the organization / procedure of a recently acquired company
8. Strengthening the internal control team and assist the internal audit with IS experts
9. Accompanying companies in their IT projects
10. Preparing for an Automated Tax Audit

### GDPR:

The General Data Protection Regulation (GDPR), applicable on May 25, 2018, has 3 objectives:

- Strengthen user rights
- Empower data-processing agents
- Make the regulation more credible thanks to a common approach at a European level.

### Sapin 2:

The main objectives of the project are to "enhance the transparency of public decision-making procedures, better prevent and punish corruption" and "bring France up to the highest international standards in the area of transparency and the fight against corruption".

### Our commitments

- Respond appropriately to your situation
- Ten solutions covering your specific needs
- Benefits identified for each intervention
- Work in confidence
- Continuous improvement of risk management and internal control of your company

### Our Know-how

- A service delivery that involves working together with your teams with confidence.
- Benefit from our expertise: Risk management, Internal control, Information systems
- Specialists in areas such as law, taxation



# Accounting and tax

## Understanding and controlling performance

### A special permanent source of advice for companies

Aca Nexia, trusted and permanent consultant for businesses.

- Support: from book-keeping to drawing-up financial statements
- Advice: Management, tax, organization and information systems
- Added value : a direct and personalized relationship with one of our partners

### Partners of financial departments

Providing financial services to groups in need of expert assistance on temporary basis in accounting and tax.

- Ensuring ongoing production of accounting and financial information and follow-up of obligations
- Providing complementary technical support

#### References



JIMMY FAIRLY



CYRUS conseil



Figaret  
PARIS

soeur



Fromont Briens  
avocats spécialisés en droit social

### Key information

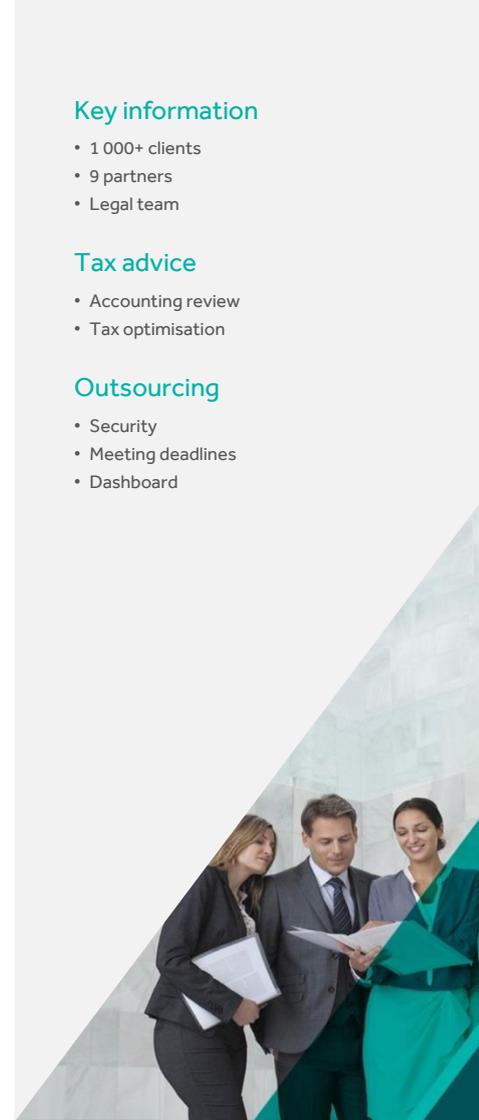
- 1 000+ clients
- 9 partners
- Legal team

### Tax advice

- Accounting review
- Tax optimisation

### Outsourcing

- Security
- Meeting deadlines
- Dashboard



# Payroll and social administration

## Assisting specialists in a sensitive field

Aca Nexia uses specialised teams comprising qualified legal experts with up-to-date knowledge who offer technical expertise, responsiveness and confidentiality.

### Outsourced social administration

Delegating all or some of the tasks associated with pay and related operations and obtaining personalised advice.

### Social administration review

Aca Nexia's specialists perform reviews of your social matters with the dual aim of making your organisation secure and monitoring the social costs associated with pay.

## Key figures

- 5 000 payslips per month
- 40+ sectors of activity
- 10 specialists
- 2 labour law specialists

## HR management

- Hiring
- Payroll and social contributions
- Assistance when audited
- Advisory

## HR administration review

- Working hours
- Contracts
- Regulations and collective bargaining agreement
- Calculation of social contributions
- Pre-need insurance contracts

## References



# Foreign Desk

## Your French partner

Aca Nexia is the privileged interlocutor of the financial management of the foreign parent in order to enable local management to focus on the activity.

Aca Nexia helps coordinate the various persons in contact with your French subsidiaries: auditors, consultants, administrative authorities and functional divisions of your group.

## A package for compliance of your French subsidiaries

### Accounting and management accounts

- Book-keeping and drawing up financial statements in accordance with French GAAP
- Drawing up reporting and management accounts in accordance with local GAAP

### Tax & Social compliance

- Drawing up periodic tax declarations for VAT and other taxes, and the annual corporate tax return
- Assistance with social administration: hiring, pay, periodic social statements, termination
- Assistance in the event of a tax audit



### Key data

- 100 clients
- 18 countries
- 10 people

### Key expertise

- A dedicated team
- Multiple areas of expertise: pay, accounting and tax compliance.

### Nexia International

- 9th network in the world
- 115+ countries
- 651 offices
- 30,000 people
- Including 2,600 partners



# Consolidation

## Sharing in your commitments

### Our consolidation services

- Internal assistance: adapting to needs in terms of expertise and work volume
- Outsourcing: to support the process for preparing consolidated accounts
- Advice: for specific operations, optimised organisation, interpretation of standards

### Group Reporting

- Design and automation of processes with the support of information system consultants
- Integration of forecast data with reporting data and consolidated accounts

### Key expertise

- Dedicated team
- Experience in international groups
- Mastery of numerous software packages
- Nexia International
- IFRS et CRC 99-02
- Access to accounts in SaaS mode

### Outsourcing

- Small groups
- Improved efficiency
- Complete service
- Liaising with auditors

### References





# Expertise

Asset Management

Charities

Hotel management

Auctioneers

Private education

Family office

# Asset Management

## A leading player with recognized experience

### Legal audit in more than 200 CPIs

An experienced and responsive team relying on innovative IT solutions to automate controls and add value.

### Accounting and consulting activities

We also offer accounting and consulting assignments tailored to the various players in the asset management chain. For private equity funds: calculation of net asset values, establishment of net asset mix, ratio calculations, etc.

### Trust us

- A team with 30 years' experience working with investment funds
- 200 investment funds audited for over 20 trust corporations with €20 bn in assets under management
- Seamless integration of our work into your methodology
- Reactivity, availability, confidentiality
- The high standards of a firm subject to professional obligations

### References



# Charities and foundations

## A wide range of services and a dedicated team

Aca Nexia is one of the French Audit & Consulting firms widely involved in the associative world and offers a wide range of services, based on real experience, with a dedicated team.

### Audit

Statutory Auditor of many Charities, Foundations, endowment funds in various activities, medico-social, health, humanitarian or cultural sector ..., with or without public generosity (AGP), professional federations and confederations and training organizations.

### Annual accounts, payroll and social management

- Establishment of the combined accounts and the Resource Utilization Account (APG)
- Payroll and social and tax slips

### Specific advice

- Follow-up on the use of assigned resources and issuance of tax receipts,
- Reliability of multi-year budgetary approaches
- Elaboration of the Annual Employment Account of Resources (REC)

### References



SOCIÉTÉ DE  
SAINT-VINCENT-DE-PAUL  
FONDÉE PAR FREDERIC GOSWAIN

FONDATION  
FRANÇOIS  
SOMMER

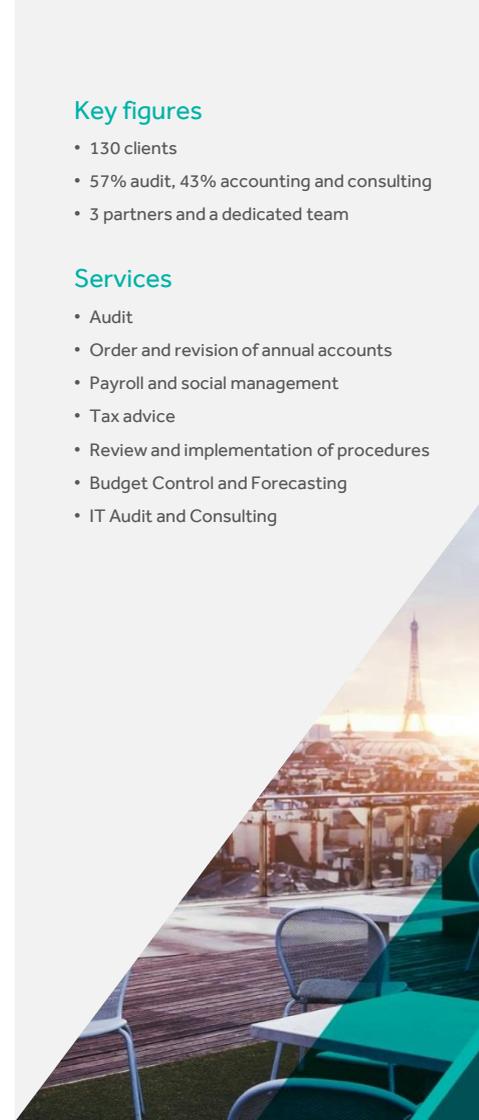


### Key figures

- 130 clients
- 57% audit, 43% accounting and consulting
- 3 partners and a dedicated team

### Services

- Audit
- Order and revision of annual accounts
- Payroll and social management
- Tax advice
- Review and implementation of procedures
- Budget Control and Forecasting
- IT Audit and Consulting



# Hotel management

## Expertise dedicated to your sector

### A specialised skill center

Through a dedicated team, Aca Nexia helps manage more than sixty local hotels daily. Our clients are not only hotel groups but also independent hotels, some members of large hotel chains.

### Delegated management

Assistance for optimized functioning of accounting and financial controllers departments and, at year-end, make an appropriate combination of accounting, tax and financial standards to draw up the financial statements and manage the relations with statutory auditors.

### Social administrative management

Mastering the specific characteristics of this field.

Review of social management by our legal team specialized in order to secure the organization and to control social costs.

### Key figures

- 250 hotels
- Dedicated team of 30 people
- 2,000 payslips per month

### Accounting

- Book-keeping
- Tax compliance
- Reporting and interim accounts

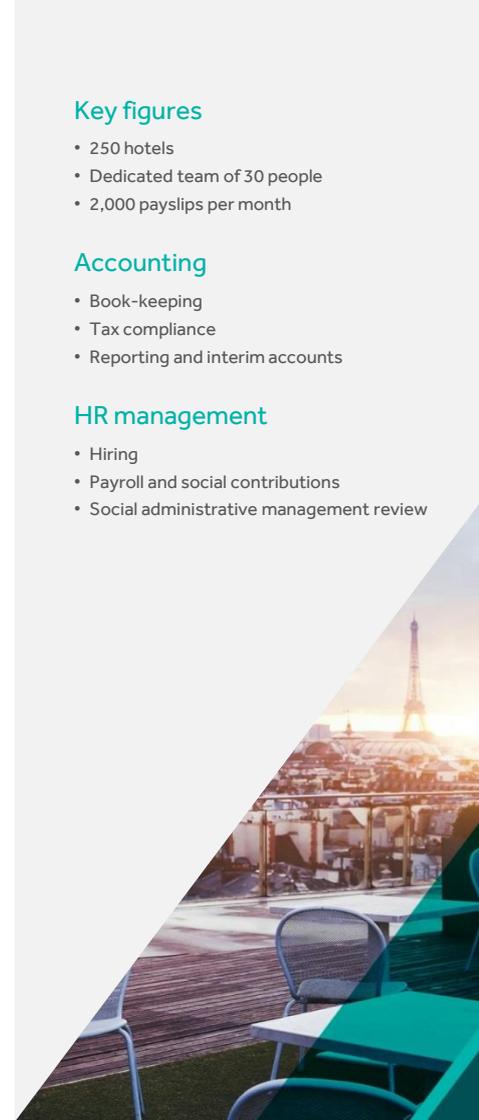
### HR management

- Hiring
- Payroll and social contributions
- Social administrative management review

#### References



A7 MANAGEMENT



# Auctioneers

## A key accounting firm in the auctioning field

Aca Nexia has been acting as an accountant and consultant to numerous auctioneers for more than thirty years. This long experience has enabled the firm to acquire deep knowledge of the profession and assist its clients in the changes imposed by the new regulations resulting from the law of 10 July 2000.

### One profession, several lines of business

Aca Nexia is involved in two areas of auction activity:

- The judicial auctioneer is a public and ministerial officer responsible for expert appraisal, valuation and judicial public auction of furniture and personal and household effects, on behalf of the judiciary.
- Auctions concern a very wide range of property which includes not only the art market but also industrial and professional equipment, vehicles of all types and horses, to name a few.

#### References



#### References

- Permanent consulting services to 20 judicial auctioneers and commercial auction houses in Paris and Ile de France.
- Assistance in more than 30 sale valuation operations.

#### Services

- Accounting
- Tax and labor law
- Organization and dashboard
- Valuation
- Sale assistance

#### Our commitments

- Monitoring of key issues in the profession
- Responsiveness and short deadlines
- Confidentiality



# Private education

## Auditor and consultant

### Specific issues

- Administration and finance
- A specific and extensive administrative back office: planning, students, teachers and teaching.
- Integration of professional administration with accounting and financial management.

### HR management

- Status of teachers, independent workers.
- Different social security schemes.

### Tax

- VAT
- Payroll taxes
- CVAE: possible exemption depending on link with universities

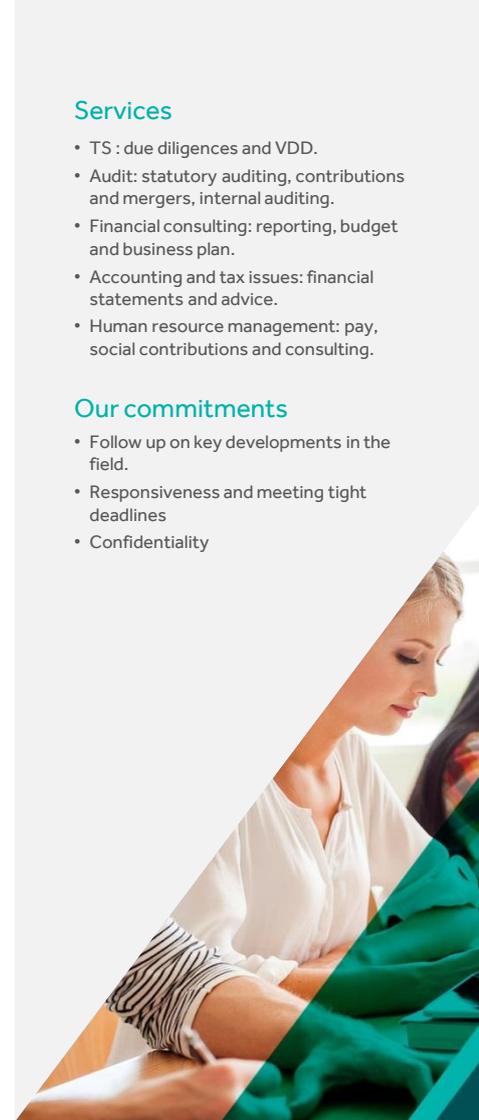
### Services

- TS : due diligences and VDD.
- Audit: statutory auditing, contributions and mergers, internal auditing.
- Financial consulting: reporting, budget and business plan.
- Accounting and tax issues: financial statements and advice.
- Human resource management: pay, social contributions and consulting.

### Our commitments

- Follow up on key developments in the field.
- Responsiveness and meeting tight deadlines
- Confidentiality

### References



# Family office

## Administrative and financial back office

Aca Nexia has been advising and assisting Family Offices for many years in the management of their real estate and financial investments and domestic staff.

### Book-keeping services

- Complete outsourcing of accounting and reporting
- Drawing up of financial statements and liaison with statutory auditors
- Annual tax declaration

### Personal taxes

- Personal tax declarations of partners, corporate and personal income tax
- Annual wealth tax declaration
- Management of tax exemption investments

### HR management for domestic staff

- Employment contracts
- Pay and management of social declarations
- Advice

### Legal matters

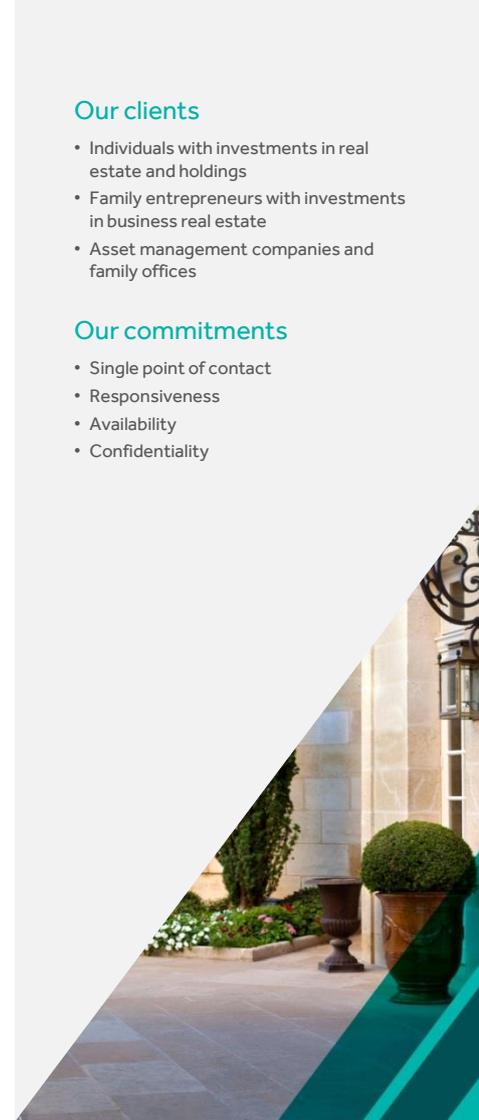
- Advice on choice of legal structures and creation of entities
- Full legal secretary
- Liaison with your lawyers and notaries

### Our clients

- Individuals with investments in real estate and holdings
- Family entrepreneurs with investments in business real estate
- Asset management companies and family offices

### Our commitments

- Single point of contact
- Responsiveness
- Availability
- Confidentiality





# Partners

The partners and the teams cultivate team spirit, trust, and the search for added value

# Partners

Paris

31, rue Henri Rochefort  
75017 Paris - France  
+33 (0)1 47 66 77 88



**Daniel Buchoux**

d.buchoux@aca.nexia.fr  
+33 (0)6 07 76 25 49



**Nady Bendaoud**

n.bendaoud@aca.nexia.fr  
+33 (0)6 24 92 23 12



**Laurent Cazebonne**

l.cazebonne@aca.nexia.fr  
+33 (0)6 64 87 05 43



**Éric Chapus**

e.chapus@aca.nexia.fr  
+33 (0)6 98 32 85 42



**Géraldine Claux**

g.claux@aca.nexia.fr  
+33 (0)6 98 32 85 58



**Pascal Cossé**

p.cosse@aca.nexia.fr  
+33 (0)6 31 41 02 79



**Stéphane Dankowski**

s.dankowski@aca.nexia.fr  
+33 (0)7 72 10 09 21



**Sandrine Gimat**

s.gimat@aca.nexia.fr  
+33 (0)6 69 67 94 92



**Fabrice Huglin**

f.huglin@aca.nexia.fr  
+33 (0)6 98 32 85 09



**Olivier Juramie**

o.juramie@aca.nexia.fr  
+33 (0)6 03 67 57 59



**Gwénoél Le Berre**

g.leberre@aca.nexia.fr  
+33 (0)7 89 63 08 11

# Partners



**Olivier Lelong**

o.lelong@aca.nexia.fr  
+33 (0)6 61 83 19 76



**François Mahé**

f.mahe@aca.nexia.fr  
+33 (0)6 18 45 67 56



**Philippe Mendes**

p.mendes@aca.nexia.fr  
+33 (0)6 98 32 85 38



**Hervé Teran**

h.teran@aca.nexia.fr  
+33 (0)6 67 21 31 66



**Philippe Sallé**

p.salle@aca.nexia.fr  
+33 (0)6 80 96 75 26

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# Senior Advisor



**Dominique Descours**

d.descours@aca.nexia.fr  
+33 (0)6 8540 68 37

# Partners

## Montesson

4, rue du Chant des Oiseaux  
78360 Montesson - France  
+33 (0)1 30 09 19 00



**Frédéric Papillon**

f.papillon@aca.nexia.fr  
+33 (0)6 27 19 21 89



**Stéphane Tuvi**

s.tuvi@aca.nexia.fr  
+33 (0)6 69 67 94 92



**Jean-Pierre Jung**

Jp.jung@aca.nexia.fr  
+33 (0)6 60 56 55 01

## Argenteuil

89, rue Henri Barbusse  
95100 Argenteuil - France  
+33 (0)1 34 23 55 63



**Bernard Hommel**

b.hommel@aca.nexia.fr  
+33 (0)6 09 12 23 27



**Jérôme Debroise**

j.debroise@aca.nexia.fr  
+33 (0)6 64 98 90 52



Aca Nexia is a firm of auditing and consulting experts who strive to provide their clients with appropriate solutions in accounting and financial matters, and to help them to implement these solutions.

Aca Nexia partners and teams cultivate team spirit, trust, and the search for added value.



[www.aca.nexia.fr](http://www.aca.nexia.fr)