



MOORE



HELPING YOU THRIVE
IN A CHANGING WORLD





WHY MOORE ?

It's one of the questions every organisation asks itself: what makes us different? When I think about the Moore Global network, I believe there are many factors that help us to stand out from other networks and associations.



The first is local independence and autonomy for our member and associate firms. Moore Global Network recognises you are a great business, otherwise we wouldn't want you to be part of our professional community. So why would we tell you how to run your firm? You access support, expertise and a respected brand, without interference in how you choose to grow.

Second, we actively collaborate – across firms, across regions and across sectors. At Moore, we develop through listening to and sharing within our own network. This helps us to identify opportunities for growth, potentially access new clients and create the chance for our people to gain different experiences through our global talent initiatives.

Finally, if professional services organisations are about one thing, it is about serving people: with advice, with our professional judgement and with our care. Personal contact with partners and senior teams at a client and network referral level is a key aspect of what makes us successful and the 30,000 professionals working for us today have a deep understanding of local issues, and the entrepreneurial mindset that enables us to truly understand those we advise.

I have no doubt that you will enjoy becoming part of the Moore Global community.

Anton Colella
Global Chief Executive
Moore Global Network Limited

THE BENEFITS OF JOINING THE MOORE PROFESSIONAL COMMUNITY

Strong firms can achieve a lot. Strong firms in a strong network can achieve even more. When you join Moore, you join a professional community. Network membership means you become part of a respected global brand, helping you add value to your clients and your firm, enabling you access to hundreds of like-minded professionals across the world and providing you with all the support and guidance you need. This booklet provides you with an overview of the benefits of joining our professional community.

GLOBAL REACH, LOCAL CLIENT SERVICE

With a strong presence on every continent, the Moore Global network has developed and grown significantly, trebling profitable revenues since 2005. Today, ranked no. 11 globally by fee income and headcount according to the 2018 International Accounting Bulletin World Survey, a Moore network office can be found in more than 600 locations in over 110 countries. This capability enables you to serve your clients' multi-national needs through the strength of a global professional community, and also benefit from collaboration between member firms to target new business opportunities, together.

ACCESS TO THE MOORE STEPHENS BRAND

The Moore brand is respected across global markets: it stands for quality, integrity and client care. The brand continues to evolve and strengthen, with network growth and the development of Moore as a thought leader further increasing our profile. The Moore brand helps you to attract high-value work from quality clients, supporting profitability and providing access to exciting work opportunities for your people.

ACCESS TO GLOBAL EXPERTISE

Business is increasingly carried out across borders. Your clients require local advice and specialist assistance wherever they choose to operate, delivered seamlessly. Similarly, as your firm grows, you will increasingly want and need to access more complex services and new sectors. The geographic reach of the Moore International network ensures that members can depend on colleagues in all corners of the globe to support the needs of multi-national clients.

ACCESS TO OPPORTUNITIES

Member firms of Moore Global Network Limited provide comprehensive, valuable services to clients on a worldwide basis, through the development and maintenance of a cohesive network that operates to high standards of professionalism and service in each country.



Close relationships and confidence in the capabilities of other members present the perfect platform for referrals. Peace of mind for you and your client is provided with the knowledge that member firms operate to Moore assured technical and quality standards. Referrals between members are frequent and successful, enabling you to access larger businesses, or clients in alternative sectors – building your value proposition to the market.

More profitable fees and more prestigious clients – a real benefit of network membership. Governance

EFFECTIVE GOVERNANCE AND LEADERSHIP

The Moore Global Board is the ultimate decision-making body for the network and determines its strategic direction. Its composition reflects the geographic reach of the Moore professional community, and includes representation on Quality and Standards.

MSIL EXECUTIVE

A central Moore Global executive team, led by a Global CEO, is responsible for driving delivery of the Global strategy. The team includes Regional Directors, who are critical links in ensuring effective delivery of the strategy in all regions.

TECHNICAL OVERSIGHT AND GOVERNANCE

To ensure consistency and quality in all that we do, Moore International has in place a Global Quality and Standards Board. The Global Quality and Standards Board is tasked to ensure common standards are followed across the different professional service lines. Similar bodies and technical support staff at regional and national level assist the Global Quality and Standards Board in this important work. Global and regional committees for International Tax provide a platform for the provision of high quality global tax advice, discussion of emerging professional developments in international taxation, business development opportunities and training in cross-border working.

REGIONAL GOVERNANCE

Moore Global is structured to ensure that the regions provide the key focus for the development of that specific locality, and have an active voice in governance issues both for that region and more widely. Regional committees are elected by member firms and provide, through their chairpersons, the membership of the Global Board which oversees the strategic development and governance of Moore International.

BUILDING CAPABILITY AND ENHANCING REPUTATION

The global nature of our client base means we need the ability as a network to deliver service and solutions wherever and whenever they are needed. Moore member firms aim to provide a consistent and cohesive cross-border service to international clients. Here's how we help you to deliver.

GUARANTEE OF QUALITY

Regardless of where they are in the world, clients know that when they deal with members of the network they can be confident they will receive a consistently high level of service. Quality and standards are globally assured and overseen because it is not only clients who must feel confident in the quality of the network members – you must too.

RELATIONSHIPS WITH LIKE-MINDED MEMBERS

Building long-standing relationships with your peers is vital in a business world defined by change. Communicating and sharing knowledge is made easy through national, regional and international events, and the latest technology. Mutual support between you and other members is one of the key benefits of belonging to the Moore global community.

ENHANCING SKILLS

For the network to develop, so must our people. This principle underpins the suite of regular national and regional initiatives to enhance the skills of member firms, through structured training programmes, e-learning and specialist industry-based focus groups. As your people develop, so will the service your firm provides to clients.

STRONG EXTERNAL VOICE

As a network with true global reach, it is vital that members of the Moore Global network can influence in the areas that affect our members and their clients. As such, we have representatives across the world on many of the key professional accountancy bodies, including IFAC, FEE and through professional groupings including EGIAN, as well as members who have been appointed to the office of President of their national institutes. Moore is also developing its profile as a thought leader, with increasing presence in global media and social media channels.

INFORMATION AND SUPPORT

A comprehensive range of resources is available to members. Most are organised regionally and therefore provide local tools and solutions that can be adapted for your area. Here are just a few examples.

PROFESSIONAL STANDARDS

Quality

Moore Global is a member of the IFAC Forum of Firms and monitors audit quality through its professional standards review process, building on the quality assurance processes that member firms have in place as part of their operating procedures. The process is overseen by the Global Quality and Standards Board and in addition provides constructive advice to member firms.

Independence

To facilitate member firms' compliance with ethical requirements, a confidential system permits checking for any potential conflicts that may arise across the network in respect of professional services. The database for this system also contains extensive information concerning the professional relationships of Moore Global member firms with listed entities and their affiliates.

AUDIT AND ASSURANCE

Technical support

Members can call on dedicated audit, accounting and tax technical support at any time through our technical teams at national and regional levels. In larger regions, dedicated resources including technical support and faculty groups for practice areas such as audit, tax, corporate advisory services and public sector are available.

Audit methodology and procedures

Audit quality is a major concern for all accountants. The Moore Global audit manual is ISA compliant, mandatory for all member firms and assists the delivery of consistent quality. As well as general auditing. For our members, it's one less thing to worry about. For our clients, it provides assurance that we have a compliant and robust audit methodology and work to quality standards worldwide.

CLIENT RISK AND VERIFICATION

Client acceptance and continuation

Through a network license, member firms have access to a third party database designed to identify adverse information concerning client and potential client entities and affiliated individuals. One of the drivers of joining a large network is the opportunity to learn and implement best practice through leveraging the knowledge of other members – and membership of Moore International provides a range of resources to achieve just that.

FINANCIAL REPORTING

The complexities of IFRS and US GAAP can be immense. We provide advice and assistance to member firms on these and other accounting-related issues. Moore Global also provides a network license for access to e-IFRS resources produced by the IASB.

PUBLIC OFFERINGS AND CORPORATE ADVISORY

Through the experience of member firms on public offerings and corporate advisory matters, we ensure that the relevant expertise is available to all member firms. Access to our centres of excellence provides members with the skills and confidence to provide valuable advice to clients in listings and corporate matters.

GLOBAL COLLABORATION GROUPS

Every member has access to network-wide global collaboration groups, covering topics from Corporate Finance to Transfer Pricing. The aim of the collaboration groups is to bring the best the network has to offer to bear on each sector and service line area to develop these markets for the benefit of all members, share best practice, and create new ideas to enhance and extend client service. A full list of the Groups is set out below:

- IT
- Tech & Innovation
- Learning and development
- Marketing and communications
- Global mobility
- Global audit
- Global tax
- Energy Mining and renewables
- Global CF
- Insurance
- Manufacturing & Distribution
- Shipping
- Business strategy
- Cybersecurity
- Data privacy
- Blockchain

GLOBAL PEOPLE DEVELOPMENT

Membership of Moore Global provides members with the opportunity to develop your leaders and people in a range of important ways, positioning us as a leading network for the employment, retention, development and mobility of our people.

THE MOORE HARVARD EXECUTIVE LEADERSHIP PROGRAMME

A unique programme designed through collaboration between Harvard and Moore. Targeted for current and future leaders of our firms and the network, in partnership with the world's best-known business school, Harvard, delegates travel to its Cambridge, Massachusetts campus to understand the leadership context for the professional services firm of the future, through Harvard's globally admired case study learning methodology.

THE GLOBAL MOBILITY PROGRAMME

Exposing the talent within your organisation to a new experience abroad, or gaining access to additional skills from the network for your own business can be an important way to develop your people and the internal capability of your firm. It can also help your firm compete for the best young talent, where the opportunity to work overseas is often an attractive career boost.

The Moore Global Mobility programme has been established to achieve this, with secondment opportunities available throughout the network, and the HR support to guide you and your people. Consider some language that this helps our member firms compete for young, mobile minded talent through a program that is on par (or better) than what the Big 4 and other national firms argue small firms can't do?

TECHNICAL TRAINING

Moore Global offers a range of technical training opportunities at a local, regional and international level. Training areas include courses on auditing and reporting, ISA implementation, IFRS and accounting updates, ethics and independence and taxation.

CONFERENCES

Moore Global holds a number of international, regional and national conferences providing both training and networking opportunities. As well as general events, there are many specialist events, covering tax, audit and specific industry sectors.

RESOURCES

INFORMATION RESOURCES

International directory

The Global Directory contains contact details of every Moore International member firm, office and key contacts. It represents an essential source of information for members and clients alike. This is available as an app for Apple and Android mobile and tablet devices.

THE EXCHANGE

From risk management software to outsourcing support, Moore members have developed a suite of tools and processes to help make your firm more efficient. The Exchange is home to these products, many of which are available to members to use in their own firms.

TECHNICAL BULLETINS

Moore International's technical experts provide regular updates on new or changing accounting, audit, tax and regulatory issues.

Website (www.moore-global.com)

The Moore Global website provides users with all the information they need about the network and its members, including links to member firm websites and email contacts.

GLOBAL INTRANET

The members-only international intranet site provides access to numerous resources, documents, updates, technical briefings and other useful information for members. Updated regularly, the Moore Global intranet site is an essential resource for all members.



PRACTICE DEVELOPMENT

Sector initiatives

In addition to the Global collaboration groups, to reach our objective of being the best in our chosen markets, a range of initiatives take place throughout the year to enhance the network's niche sector expertise. A number of regional industry-specific groups meet on a regular basis, such as shipping, property, education and not-for-profit.

COMMUNICATIONS & MARKETING

The Moore Global marketing teams are a central and regional source of excellence for members to call upon. Marketing also manage and help implement house-style and provide ongoing development of the Moore visual identity, including documentation, publications and websites.

WEB-HOSTING AND CONTENT MANAGEMENT

Members have the opportunity to use the Moore content management system to build their websites. Professionally designed with simple functionality, the sites ensure the consistency of brand on a global basis, while providing members with an immediate solution to their web requirements.

PRACTICE MANAGEMENT

Moore Global provides practice management resources for all members. Recent assistance has been provided on issues as varied as employment law issues; training procedures; recruitment policies; secondments; partnership arrangements; practice finance and partner reward policies.





BUILDING CAPABILITY AND ENHANCING REPUTATION

Moore Hong Kong joined the network over 40 years ago, in fact, we are coming up to our 45th anniversary. The firm has grown from a one-partner, tiny firm to a record size of over 300 people today. Membership of Moore Global not only drives us to grow, it has also given us access to the global markets which would not have been possible if we were not part of the network.

We have been working closely with many Moore member firms around the globe; the US, Canada, many countries in Europe, Asia Pacific, and importantly, in Greater China. We have successfully won audits of various large groups, private or major subsidiaries of a listed group; with our member firms in the Netherlands, China, Singapore, US, Germany, UK etc. Our close collaboration with our China member firm, Moore Da Hua has resulted in a variety of successful wins in audits of listed companies in Hong Kong with operations in China and Initial Public Offerings of PRC businesses into the Hong Kong capital market.

Moore Da Hua is also very supportive in helping us comply with the stringent requirements imposed by the Ministry of Finance of China on the audits of local Chinese entities. Another typical example of collaboration is our long-standing alliance with member firm, MSPC in New York.

While we do the sign-off on the audit reports of a

number of US listed issuers, MSPC assists us by giving clearance on compliance with US standards. We are now one of the most respected niche market players in the Hong Kong CPA industry, being PCAOB-registered to carry out financial statement audits and SOX audits for public companies whose securities are traded in US capital markets.

“We grow together with the Moore network”, said our Moore Hong Kong Managing Director, Helen Tang, who is also the vice chair of the Asia Pacific board, as well as the representative of the Asia Pacific region on the MSIL Global Quality and Standards Board. We grew both organically and by admitting more partners and directors who are specialised in the audit of capital market transactions, IT audits, business advisory, corporate finance, international tax, and most recently a team of professional valuation specialists. Moore Hong Kong now provides a fully-fledged solution to our clients. We are also highly capable of servicing referrals from other Network member firms. We are firm believers’ in mutual cooperation between member firms, resulting in a win-win situation for all concerned.

Our mission is:

“We build trust, give confidence and create value through providing quality services and solutions exceeding our clients’ expectations”

MOORE GLOBAL NETWORK

Moore Global Network is one of the world's leading global accountancy and consulting networks, headquartered in London. With fees of over US\$2.9 billion and offices in 112 countries, clients have access to the resources and capabilities to meet their global needs.

By combining local expertise and experience with the breadth of our worldwide network, clients can be confident that whatever their requirement, Moore Global Network provides the right solution to their local, national and international needs.

CONTACT US

Find your nearest member firm at
www.moore-global.com

Or email:
marketing@moore-global.com



www.moore-global.com

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