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SOLUTION  
FOR YOUR  
BUSINESS.



An independent member of  
**Morison** International

**M/LEGATE**  
SOLUÇÕES EMPRESARIAIS

## BACKGROUND

M/Legate is a consulting firm that acts in the national and international market offering solutions in accounting, corporate finance, auditing, tax management and human resources.

Founded more than 15 years ago, M/Legate counts on a multi-disciplinary team of professionals permitting it to meet the several needs of its clients.

M/LEGATE is a member of Morison International ([www.morisoninternational.com](http://www.morisoninternational.com)), a global association of accountants, auditors and management consultants established to take care of the necessities of its clients globally in more than 50 countries and 200 offices, counting on around 4,500 professionals. M/Legate is also certified by PCAOB *Public Company Accounting Oversight Board*.

## PHILOSOPHY

- Specialist and experienced professionals;
- Multi-disciplinary and complementary teams;
- Continuous process of improvement, with creative and efficient solutions;
- Respect to the client and his businesses;
- Contribution to the clients' growth.

## SERVICES

### *Business Process Outsourcing (BPO):*

- Accounting and controlling
- Finance
- Tax
- Human Resources

### Accounting consulting:

- Brazilian local accounting CPC and NBC-T
- International accounting IFRS e US Gapp
- Controlling
- Costs and management information

### Corporate Finance:

- Valuation
- Merger & Acquisitions
- Due Diligence
- Business Plan
- Investments Analysis

### Judicial and extra-judicial investigations:

- Accounting
- Tax
- Labor

### Tax Management:

- Tax review on financial statements
- Tax return review
- Labor and social security review
- Direct and indirect taxes review
- Transfer pricing
- Credit raising
- Industrial reallocation

### Systems and processes:

- Standards, procedures, and compliance
- Business process modeling
- Software factory

### Human Resources Consulting:

- Positions and salaries
- Careers plans
- Capacitating program
- Personnel recruiting and selection
- Personal evaluation
- Variable remuneration plan

### Auditing:

- Accounting audit
- Operational audit
- Labor audit

### Organizational management:

- Strategic plan
- Evaluation methodology and entrepreneurial control
- Organizational development



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