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## About KPMG

KPMG's Audit Services is part of KPMG in the Dutch Caribbean & Suriname one of the leading providers of Audit, Tax and Advisory services. Active from offices on Curaçao, Aruba, Bonaire, St. Maarten and Suriname our knowledgeable and industry focused professionals provide our clients with a wide array of services to help meet their business challenges.

For more information on KPMG's Audit services, please visit our Web site [kpmg.com/dutchcaribbean](http://kpmg.com/dutchcaribbean) or contact one of our Audit professionals on the left.



Audit Services

# Building on a strong foundation

AUDIT

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Building a mutually rewarding relationship. It's what KPMG in the Dutch Caribbean & Suriname strives for with every client. We know that intimately understanding each client's business - its objectives and the challenges it faces - depends on our relationship with our clients.

We are able to help our clients increase the intrinsic value of their company in the eyes of shareholders, by adding reliability to the information required to run their business. That's why we are dedicated to delivering the balanced professional advice that enables an organization to make decisions that can help strengthen the business and minimize risk. KPMG in the Dutch Caribbean & Suriname is one of the largest firms of Certified Public Accountants in the region. The very size of our firm enables us to adapt rapidly and professionally to the needs of our clients' organization.

#### Financial Statement Audit

An independent audit is the foundation for decision making in the capital markets. However, recent events have illustrated that audits cannot be perceived as being routine, annual exercises merely required by statute. Stakeholders require responsible judgments from independent auditors, who will provide challenge to management. A professional knowledge of principles and business, as well as appropriate systems, processes and controls are also critical requirements. Moreover, auditors' judgments must be rooted in an in-depth understanding of each client's industry value drivers, competitive positioning and marketplace practice.

The Financial Statement Audit is the cornerstone of KPMG's Audit practice. Our audit methodology is a risk-based methodology for financial statement audits. With the rapid and dramatic changes in today's business world, come new and increasingly complex risks. Helping to make sense of these risks and how they are reflected in an organization's financial performance is the role of our audit process.

The KPMG Audit methodology helps us analyze your business in the context of your market environment and industry to help determine how your key risks affect your financial results.

#### Information Risk Management in the Audit Process

KPMG's Audit methodology demands that our Audit practice has a thorough and deep understanding of our client's use of IT and the risks that use of technology can bring to the client, and to the audit. Technology changes the way we have to audit. Where audit evidence is solely electronic, gaining sufficient evidence requires a deep knowledge and techniques. Understanding and assessing the controls in technology take on greater importance for reducing audit risk.

KPMG's IT Advisory professionals have established a methodology that is designed to complement the KPMG audit process and provide for an effective integrated approach with audit teams. The approach focuses primarily on the IT risks that threaten the particular client's most important business objectives. In this way technical issues are translated into the language of audit and business objectives.

KPMG's Audit methodology helps us analyze your business in the context of your market environment and industry to determine how your key risks affect your financial results. KPMG's Audit methodology provides a framework for examining financial and non-financial information flows that impact the financial statements, and it enables our client service team to work with you to identify opportunities for improving your financial performance.

#### Issues to Consider

- Do you feel that your business is accurately represented to the capital markets?
- Are your stakeholders gaining the assurance they are looking for from the audit?
- Are you receiving the added value you expect from your audit?
- Are you looking for independent challenge from your auditors?
- Do you have access to the latest audit tools and technologies?

#### Industry-Focused

At the heart of the audit are our proprietary industry segment business models. These models provide our audit teams with up-to-date information on key industry trends and issues that could impact your business. They help to enable us to identify the areas that pose the highest risk to your financial statements.

#### Technology-Enabled

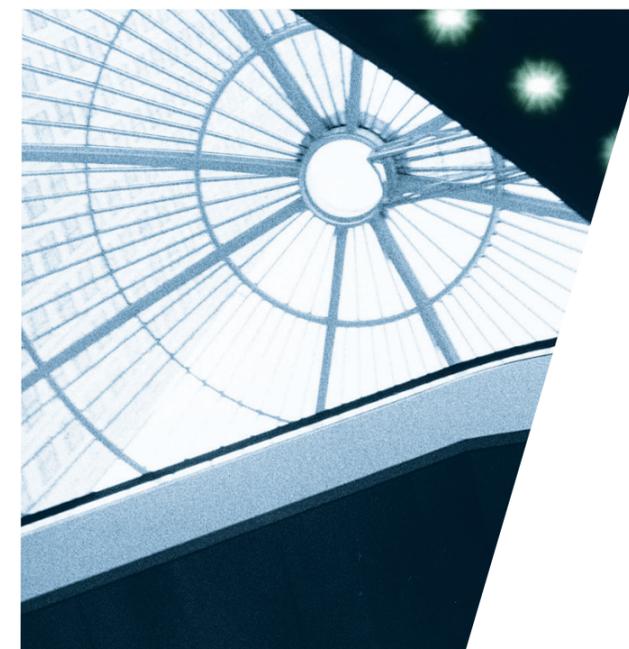
KPMG audit teams are armed with proprietary applications designed to help ensure a quality audit. KPMG's technology tools provide our teams with a structured, risk-focused workflow that puts industry information at their fingertips, and enables team collaboration.

#### Year-Round

KPMG's Audit methodology provides a continuous audit process. Your auditor stays in touch with you year-round keeping current with your business and changing market conditions, and providing you with ongoing feedback on how your business decisions could affect your financial results.

#### Internal Audit Services

In the present and future business environment, the internal audit function can no longer retain the traditional, transaction-based role. The need to react more quickly in today's technology-driven, global marketplace means a company must be fast, flexible and responsive to change to enable it to achieve its strategic goals.



Effective risk management additionally requires high-quality internal audit processes that go further than merely testing the administrative procedures and control measures.

KPMG's Internal Audit Services assists in answering the questions in the area of corporate governance and identifying associated risks. Effective risk management additionally requires high-quality internal audit processes that go further than merely testing the administrative procedures and control measures. We work with you to transform your internal audit function from a traditional, transaction-based role into one that can deliver strategic business information and value. KPMG's Internal Audit Services provides the following services:

- Strategic Review of Corporate Governance: Advice on the design and implementation of effective corporate governance
- Strategic Performance Review: Performance Review of the effectiveness and efficiency of the internal audit function
- Co-Sourcing and Outsourcing of the Internal Audit Function: Advice on partial and full outsourcing of the internal audit function
- Establishing the Internal Audit Function.

#### Audit Related Services

Next to the Financial Statement Audit and Internal Audit Services, we provide our clients with a wide array of audit related services. These services include:

- Financial Statement Review & Compilation
- SOX 404 compliance
- Compliance testing
- Reporting for consolidation purposes.

Drawing on our industry knowledge allows us to understand our clients' unique business issues and quickly respond with clear and practical business advice.

#### Industry Knowledge

At KPMG we understand that each industry has its own culture, opportunities, and special challenges. Drawing on our industry knowledge allows us to understand our clients' unique business issues and quickly respond with clear and practical business advice. Through continuous education, industry-focused training, and first-hand experience, our audit professionals have gained an in-depth understanding of each sector and the complex issues they face daily.

#### Local Strength, Global Resources

KPMG in the Dutch Caribbean & Suriname is part of the international network of KPMG member firms. Over 145,000 KPMG client service professionals in member firms worldwide collaborate across industry, service and national boundaries to deliver professional services in 153 countries. In-depth industry knowledge is available to our practice through this network where skilled member firm professionals are active in a wide range of industry sectors. In this way your organization can benefit from the knowledge and skills from some of the best audit professionals across the world.