

### **OUR ORGANISATION**

JPA International is a network of medium sized independent members, of comparable structure sharing:

- the same ambition of high quality and personal service
- the same ethical standards based on our values of professionalism and independence.

Our relationship within the JPA International network allows us to be involved together in the development of technical knowledge, the distribution of software, exchange of experience and to participate in multidisciplinary training programs.

# **OUR AMBITIONS**

Our aim is to participate in the building of a "Business Worldwide", to develop business between members in various countries and to involve our clients in this process:

- by developing, through regular meetings within the network, European and International know-how, enhanced by our members' multi-cultural skills.
- by supporting our clients in their international plans, each member in its region or country being a "JPA go-between" for clients of the network willing to export or to set-up a new business outside their own region or country.

# **OUR VALUES**

# **PROFESSIONALISM**

By the sharing of members' experiences within the network, the involvement in technical operations at a high level with international groups and the organization of training programs for partners and staff, we maintain and develop a high level of professional skills.



#### **OUR VALUES**

#### **INDEPENDENCE**

**As professionals**, we respect the ethical guidelines established in our respective countries. **As members of a network**, we undertake to ensure that there should be no significant financial, material or personal interest which could impair our professional independence in the completion of an assignment or the expressing an opinion.

# IN THE CONTEXT OF OUR CONTRACTUAL ACCOUNTING AND CONSULTING ASSIGNMENTS

We undertake to act in accordance with generally accepted accounting standards and to put forward a clear, honest and accurate opinion of the financial situation of the client.

# IN THE CONTEXT OF OUR AUDIT ASSIGNMENTS

We undertake not to take any part in the management decisions of our clients. We guarantee that our member firms, their partners and staff members have no significant personal or material involvement or financial interest in our audit clients.

# IN THE CONTEXT OF THE INTRODUCTION OF CLIENTS OR CLIENTS INTRODUCED TO OTHER MEMBER FIRMS

We undertake to ensure that each member firm will maintain its full independence. Each member firm is responsible for the work undertaken and advice given when they undertake an assignment for a client of another member firm.