



**AUDITORES
Y CONSULTORES**



WHO WE ARE

FRG

AUDITORES Y CONSULTORES

We are a firm with extensive experience across various sectors of the economy. We provide Audit, Statutory Audit, Outsourcing, Tax, Legal, Advisory, and Consulting services, delivered under the highest quality standards.

Our professionals understand and apply a strong client service culture, which represents our key differentiator, allowing us to provide continuous, high-quality support in the pursuit of our clients' objectives.

As a result, we gain a deep understanding of our clients' businesses and become a strategic partner in their operations.

At FRG

we are committed to delivering services that create real and sustainable value for our clients.

FRG, supports Colombian and international companies in ensuring that all their internal and external processes are carried out successfully, always in full compliance with applicable regulations and in accordance with their internal policies.



**AUDITORES
Y CONSULTORES**

FRG

Global Alliances

(GGI <https://www.ggi.com/>)



+623

Members
Worldwide



+870

Member
Offices Worldwide



+126

Countries
present in



+29.6K

Employees
Worldwide



+6BN/USD

Cumulative Fee
Income - 2019



+4K

Partners
Worldwide

FRG is part of the GGI Global Alliance AG, a worldwide
alliance of independent audit, tax, legal, and advisory firms.



FRG

in Colombia

FRG is a firm with over 30 years of experience in Colombia, providing solutions across multiple service lines.

Our approach is based on both extensive professional expertise and continuous advisory support, generating added value for our clients and creating clear market differentiators in the short term.



FRG is part of the GGI Global Alliance AG

OUR SERVICES



AUDITORES
Y CONSULTORES





**AUDITORES
Y CONSULTORES**



ASSURANCE SERVICES



ASSURANCE AND AUDIT SERVICES



We focus on providing comprehensive audit and assurance services under the highest quality standards, enabling our firm to serve as a strategic partner in our clients' business development and to build trust among senior management, boards of directors, investors, and the general public.

Internal Audit

External Audit

Statutory Audit

**External Audit of Management
and Results**

Our audit

approach is grounded in international best practices, supported by a highly qualified and experienced professional team, and strengthened by the resources and expertise of our global alliance, allowing us to consistently deliver added value to our clients.

AGREED-UPON
Procedures



**AUDITORES
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TAX SERVICES



TAX SERVICES

we are a firm

Considering that tax obligations are a key factor in mitigating risks in business operations, we have extensive knowledge in tax matters that ensure their proper determination and compliance; therefore, we offer the following services for legal entities and individuals:

Specialized tax consulting.

Definition of tax planning structures

Advisory support in responding to requirements issued by the Tax Administration and Municipal Tax Authorities.

Assistance in the filing of tax refund or tax credit offset claims arising from favorable balances.



Other services,

such as tax update seminars and corporate training programs on tax-related matters.



TAXES



Transfer Pricing:

Audit and review of tax procedures.

Review of the tax reconciliation.

Preparation or review of the Wealth Tax return and the Annual Return of Assets Held Abroad.

Preparation or review
of the Income Tax return.

Preparation or review
of the Industry and Commerce Tax
(ICA) return.

Preparation or review
of national, district, or municipal
information returns (magnetic
media).



Outsourcing tributario



AUDITORES
Y CONSULTORES

 OUTSOURCING



OUTSOURCING

We have specialized professionals

in the outsourcing of tax and accounting processes, with the objective of providing planning, execution, control, and management services for obligations, thereby eliminating the need for direct employment of personnel by acquiring this service through our firm. We offer the following services:

Accounting
Outsourcing

In-House Accounting
Outsourcing | Loan Staff

Tax
Outsourcing

Payroll
Outsourcing

- Preparation of Financial Statements under local and international standards
- Preparation, review, and filing of national, departmental, and municipal tax returns
- Correction of tax returns



FRG

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LEGAL SERVICES



LEGAL SERVICES.

At FRG

we have strengthened our legal solutions by incorporating highly qualified professionals with sufficient experience to deliver high-quality legal services.

Our services include:



Corporate:

- Commercial companies
- Business matters
- Labor relations
- Intellectual property



Wealth Management:

- Estate planning
- Tax optimization



Special Services:

- Comprehensive advisory
- Corporate governance
- Legal outsourcing





SPECIALIZED SERVICES



SPECIALIZED SERVICES

Internal Audit

Provision of internal audit services through Outsourcing or Insourcing models, with the purpose of assessing the level of achievement of business objectives by applying a risk-based approach that enables the identification and documentation of information related to operations, thereby strengthening internal control and risk management. This is achieved through the development of internal control mechanisms and improvements in process efficiency.

Process Audit

Specialized audits of company operational processes, conducted under a risk-based approach, establishing improvement plans aimed at eliminating risks or reducing them to their minimum level. This also includes compliance audits intended to verify adherence to established duties and regulations, as well as the evaluation of internal control systems implemented within the company.

Corporate Governance – Boards of Directors

We involve key stakeholders in the Boards of Directors function through a methodology that evaluates the composition and performance of each board in relation to its contribution to the company's governance and overall performance.

Design and implementation of Corporate Governance frameworks.



**AUDITORES
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OUR TEAM



AUDITORES
Y CONSULTORES

Francisco Rivera Giraldo

Chairman of the Board of Directors

Public Accountant from Universidad Santiago de Cali. University Professor. He founded FRG Auditores y Consultores S.A.S. in 1992. Throughout his professional career, he has led audit, statutory audit, and IFRS implementation engagements for prominent companies such as Espumas del Valle, Imporinox, Productos MAC Ltda., Ferias y Eventos S.A., Supertiendas Cañaveral S.A., and Interdiesel S.A.S.

During his career, he has completed a Specialization in Statutory Auditing at Universidad Santiago de Cali, participated in tax update seminars, and obtained a Diploma in International Financial Reporting Standards (IFRS) from Universidad ICESI.

Professional Experience:

February 1984 – September 1992:

Ingenio Providencia S.A. – Statutory Audit Department.

September 1982 – January 1984:

Corporación Financiera Unión S.A. – Accountant.

July 1974 – August 1982:

Banco de Bogotá S.A. – Internal Control Department.

Other Professional Activities:

2011 – 2013:

President of the Association of Public Accountants of Valle del Cauca
– ADECONTA

2003 – 2005:

President of the Association of Public Accountants of Valle del Cauca
– ADECONTA

1999 – 2001:

Vice President of the Association of Public Accountants of Valle del Cauca
– ADECONTA

1988 – 2017:

Professor at Universidad Santiago de Cali



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Julián Ricardo Rivera Ríos

General Manager

Public Accountant from Universidad Santiago de Cali, Telematics Engineer from Universidad ICESI, Master's Degree in Information Security and Cybersecurity from the University of Barcelona, and Specialist in Finance from Pontificia Universidad Javeriana. He has more than 6 years of experience in accounting, tax matters, and the preparation of financial statements in accordance with applicable accounting standards.

Additionally, he has over 10 years of experience in information systems auditing and in the evaluation of internal controls across key business processes, with a strong focus on the identification of risks and controls (both manual and automated) in ERP systems such as SAP, JD Edwards, among others. His professional career has been primarily focused on the execution of audit engagements, personal data protection advisory, and statutory audit services, across companies in sectors such as manufacturing, services, and industrial processing plants.

Among the main statutory audit clients are:
Supertiendas Cañaveral, Motovalle, Sucroal, Ingenios Mayagüez, San Carlos, Manuelita, Providencia, and

La Cabaña; Cadbury Adams, Kraft, Grupo Transtel, Grupo Cartón Colombia, Baxter, Studio F, Mondelez, Johnson & Johnson Colombia, and Cartones América.



Throughout his career, he has completed various tax update seminars, advanced tax training with the INCP, professional update seminars at PwC, the CISM (Certified Information Security Manager) course with ISACA, certification in Cybersecurity Fundamentals (CSX) with ISACA, certification in COBIT 5 Foundations with APMG International, and training as an internal auditor and implementer of Information Security Management Systems under NTC ISO/IEC 27001:2013.

Professional Experience:

Since 2016: Member of the FRG team.

November 2019 – March 2020: PwC Auditores y Contadores – Position: Senior Freelance Consultant, RAS – ITS.

October 2017 – March 2018: PricewaterhouseCoopers AG Ltda. – Position: Senior Freelance Consultant, RAS – ITS.

August 2012 – April 2016: PricewaterhouseCoopers AG Ltda. – Position: Junior Consultant, GRC – ITS.

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Juan Mac Sáchica Mejía

Audit Leader

Business Administrator from Universidad ICESI, with 26 years of experience at PwC Colombia providing audit and statutory audit services. Throughout his career, he completed multiple internal financial audit training programs, as well as courses on U.S. GAAP, International Financial Reporting Standards (IFRS), International Auditing Standards, and the registration process before the U.S. Securities and Exchange Commission (SEC). Additionally, he received training

from PricewaterhouseCoopers to perform engagements for companies subject to the Sarbanes-Oxley Act.

Until 2018, he served as the Partner in charge of Risk Management and Independence for PwC Colombia, and during the period between 2016 and 2017, he acted as the Partner responsible for the Independence function for the Latin America Network (LAN) region.

During his career at PwC, he was in charge of, among others, the audit engagements of the following clients:

Unilever, Parmalat Colombia Ltda., Grupo Coomeva, Grupo Manuelita, Grupo Agroindustrial Riopaila Castilla, Smurfit Kappa Cartón de Colombia S.A., Laboratorios Baxter S.A., Aventis Pasteur S.A., Xerox de Colombia S.A., NCR Colombia Ltda., Ingenio del Cauca S.A., Ingenio Providencia S.A., Carlos Sarmiento L. & Cía., Ingenio San Carlos S.A., Ingenio La Cabaña S.A., IBM de Colombia, Bristol Myers Squibb de Colombia Ltda., Reckitt Benckiser Colombia S.A., Varela S.A., and Fabrisedas S.A.



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From 2011 to 2018,
he was the Partner in charge of
the Cali office for PwC Colombia.

Since September 2018 and to date, as a consultant, Juan Mac has been dedicated to advising audit firms—particularly small and medium-sized practices—on the diagnosis and evaluation of the application of the International Standard on Quality Control (ISQC 1), as well as on its implementation when required by the audit firm. He also provides advisory services on the implementation and application of the International Standards on Auditing (ISAs)

through the training of professional staff. Additionally, he has served as a permanent trainer on the aforementioned topics through strategic alliances with an audit software company and with institutions such as the National Institute of Public Accountants (INCP) and the Colombian Institute of Fiscal Studies (ICEF).

Other Activities:

Since 2019, he has been a member of the FRG team. From July 1, 2007 to March 31, 2009, Juan Mac served as a university lecturer in Statutory Audit at Universidad ICESI in Cali. He was a Member of the Board of Directors of AMCHAM Southwest Colombia from June 2012 to May 2018, and served as Chairman of the Board of Directors of AMCHAM Southwest Colombia from May 2015 to May 2018.

SINCE 2021, HE HAS BEEN PART OF THE TEAM OF EXPERTS SUPPORTING THE NATIONAL INSTITUTE OF PUBLIC ACCOUNTANTS (INCP) IN THE PREPARATION AND REVIEW OF REFORM PROJECTS RELATED TO THE ACCOUNTING PROFESSION AND STATUTORY AUDIT.



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Gustavo Adolfo Perea Flórez

Audit Director

Public Accountant graduated from Universidad San Buenaventura de Cali, with more than 10 years of experience in External Audit and Statutory Audit in companies within the financial sector, healthcare sector, and real sector. His experience includes participation in all stages of the audit process, including planning, control design and evaluation, execution of substantive procedures, and audit completion. Additionally,

his responsibilities have included the evaluation of risk management systems (SARLAFT and SARO).

Throughout his professional career, he has obtained Certification in International Auditing – ISAs and Certification in International Financial Reporting – IFRS with the Association of Chartered Certified Accountants (ACCA)

Professional Experience:

Since 2019:

Member of the FRG team.

September 2017 – May 2019:

RSM CA S.A.S. – Position: Audit Senior.

October 2013 – December 2016:

KPMG S.A.S. – Position: Audit Staff.



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Olga Lucia Rosero Pabón

Internal Control and Corporate Governance Consulting Leader

Public Accountant, specialized in Finance. She has more than 30 years of experience in the development, supervision, and management of projects related to internal control, internal audit, internal control consulting, corporate governance, and SOX in organizations within the real and services sectors, with solid experience in compliance with international standards applicable to the internal audit function.

Since 2024, she has been a member of the FRG team, serving as Lead Manager in the Advisory area, responsible for the management, control, and execution of internal audit and corporate governance projects. In this role, she oversees assigned engagements and work teams, process understanding, identification of risks and controls, verification of compliance with established policies, regulations, procedures, and controls, as well as corporate governance matters, identifying situations that may generate a significant impact on organizations.

During her career at PwC, she was responsible, among others, for internal audit engagements for the following clients: Corporación Interactuar, Grupo Familia, Caja de Compensación Familiar del Valle del Cauca, Grupo Carvajal, Pontificia Universidad Javeriana Cali, Servicio Occidental de Salud – SOS, Cementos Argos, Evedisa, Helpharma, Avidanti, and Bienestar. She also performed internal control and corporate governance evaluations for Colpensiones, Cementos Argos, Grupo Argos, ISA, Sura Asset Management, Recaudo Bogotá, and the Bogotá Chamber of Commerce, among others. Additionally, she participated in audit engagements in entities within the financial sector, including Titularizadora Colombiana S.A. and the Latin American Reserve Fund (FLAR).



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Víctor Moncada Cardona

Audit Director

Certified Public Accountant with a specialization in Statutory Auditing (Revisoría Fiscal), with extensive experience in internal control activities, including risk assessment, definition of work plans and scope, execution, issuance of reports, recommendations, and follow-up on the implementation of action plans.

His professional practice is primarily focused on risk prevention, including fraud, asset

misappropriation, and operational inefficiencies, as well as on ensuring compliance with appropriate and efficient standards and procedures.

His specific expertise includes inventory audits of supplies, spare parts, assets, and livestock; procurement and contracting audits; management of controlled supplies; cost control (raw materials and supplies); and audits of goods and services.



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Throughout his professional career, he has completed various continuing education programs, including a diploma program on the application of International Financial Reporting Standards (IFRS) at Pontificia Universidad Javeriana. He has also completed diploma programs in the Anti-Money Laundering and Terrorist Financing Risk Management System (SARLAFT) and the Self-Control and Comprehensive Risk Management System for Anti-Money Laundering and Terrorist Financing (SAGRILAFT).

Additionally, he has participated in seminars with the Institute of Internal Auditors on BASC audits, export audits and controls, as well as training on the management of state-controlled substances with the Ministry of Justice.

Companies where he has worked:

Since 2018, he has been part of the FRG team.

2001 – 2018:

Grupo Agroindustrial Riopaila Castilla

Position: Internal Audit Analyst.

1994 – 2000:

Almacenes La 14

Position: Inventory Analyst.



Jarrinson Agudelo Vivas

Director of Tax Services

Public Accountant from Universidad Santiago de Cali. He is currently pursuing a specialization in Tax Law at Universidad Javeriana. Throughout his professional career, he has been responsible for tax engagements related to tax compliance management and tax advisory services in the healthcare, financial, commercial, technology, and industrial sectors.

Among the functions he has performed are the preparation

and review of monthly, bimonthly, and annual tax returns, magnetic media reports, foreign assets declarations, and transfer pricing reports; the review and validation of electronic invoices and supporting tax documents, among others. Additionally, he has extensive experience in tax outsourcing services for companies such as Goodyear de Colombia, Fleischmann Foods, among others.

Companies where he has worked

Since 2023, he has been a member of the FRG team.

November 2020 – July 2023

KPMG Advisory, Tax & Legal S.A.S.

Position: Senior Tax Associate.

June 2017 – August 2020

Deloitte Asesores y Consultores

Position: Tax & Legal Assistant.



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Diego Fernando López

Director of Special Projects

Certified Public Accountant from Universidad Santiago de Cali, with a Specialization in Tax Management and Tax Audit from Universidad Libre. He holds certifications in Health Economic Evaluation from Universidad de Antioquia, Challenges in Oncology Services from Universidad Icesi, and completed an internship in the Spanish Healthcare Model with ACEMI – OISS in Madrid. He is a professional with more than 20 years of experience in strategic leadership across sectors such as industry, healthcare, mass consumption, education, and the public sector. Expert in financial planning, implementation of technologies for administrative modernization, and optimization of cost structures. His negotiation and leadership skills have been key to accounts receivable recovery and profitability improvement in various organizations.

With extensive experience in tax and financial management, he has held senior positions such as Deputy Director of District Taxes and Revenues of Cali, Tax Advisor to the Municipality of Cartago, and General Manager in the healthcare sector. His strategic approach has enabled the modernization of tax systems, optimization of cost structures, and development of sustainable financial plans. He has led key projects such as the implementation of the Tax and Revenue Management (TRM) system, the digitalization of tax returns, and the negotiation of favorable financial conditions with insurers. His experience includes tax advisory, audit, and financial planning services for clients in both the public and private sectors.

Organizations Where He Has Worked:

Cartones América S.A.; JGB S.A.; Oncólogos Asociados de Imbanaco S.A.; Clínica de Oftalmología de Cali; Municipality of Santiago de Cali; and as an advisor to the Municipality of Cartago.

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MORE THAN 100 CLIENTS AND COMMERCIAL CONTACTS ACROSS THE COUNTRY

FRG
AUDITORES
Y CONSULTORES

KrediYA
Colombia

ESTELAR

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DE DÉVELOPPEMENT

REGENCY

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ATHLETE MANAGEMENT

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La Macia del Sabor

Vida
centro profesional

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INGENIERÍA CON CALIDAD PROYECTADA HACIA EL FUTURO

MENSHEN

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UNBOUND

CIWI
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espumas
del valle s.a.

Supermercados
Cañaveral

Sector
Azucarero
Colombiano
asocaña

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