

# CONSULTING COMPANIES



## LPG brings hands-on approach to internal controls

BY JAMES FERRÉ

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With a hands-on approach and a competitive fee structure, LPG CPA, P.S.C. has quickly made a name for itself in the business-consulting and accounting industry since it was founded in 2009 by Luis Santiago Pagán, Pedro Rosario Martínez and Gabriel Méndez Iguina. Now entering its third year, the firm is ready to establish itself as one of the island's top accounting and consulting firms.

"We are going to continue growing, keeping our current clients and picking up new ones," Méndez Iguina said.

LPG's services include accounting and auditing, tax consulting and compliance services, as well as business consulting. One of its areas of expertise is internal controls, including information technology (IT) and operational and financial controls.

"We sit down with clients to first help them document their internal controls, then we help them strengthen them so they can have a strong-controls infrastructure," said Rosario Martínez, who explained both industry and regulation are moving in the direction of stronger internal controls.

Organizations strengthen their internal controls to comply with regulations; however, the benefits of strong controls extend to increasing efficiency and reliability and increasing an organizations' credibility, Santiago Pagán explained.

One of LPG's internal-controls consulting offerings is preparedness for the Statement on Auditing Standards No. 70: Service Organizations (SAS 70).

SAS 70 is an auditing statement issued by the Auditing Standards Board of the American Institute of Certified Public Accountants, which provides guidance on assessing the internal controls of a service organization, or an organization that provides outsourcing services that have an impact on their customers' control environment.

Remaining in the vanguard of its industry, LPG already is prepared for the Statements on Standards for Attestation Engagements No. 16 (SSAE 16), which becomes effective June 15 and replaces SAS 70.

Following its hands-on mentality, LPG has been preparing clients for changes from SAS 70 to SSAE 16, which will include a requirement for management's representation of internal controls.

"One of LPG's strengths is the variety of our professionals, experts in: internal controls, fraud, IT [information technology], accounting, auditing and taxes. This variety allows us not only to audit and consult on internal controls, but also implement an efficient and integrated internal controls structure," Rosario Martínez said. ■