



One of the big benefits of membership in LEA Global is our proven record of collaboration among member firms. You gain knowledgeable global professionals for your clients, but also trusted resources to access around the world. Demonstrate your capacity to serve clients with international interests. You don't need a physical office abroad. You just need LEA Global.

Read the following examples of successful collaborations among LEA Global member firms.

LEA Global Member: London

COLLABORATION: Exploration of European expansion for education provider

A European education provider offering maths and English study programmes for all ages and abilities was looking for support to expand its global brand throughout Europe. At the time, it operated in the UK, Germany and Greece, but had plans to expand the franchise model to 21 other European jurisdictions. Many of the jurisdictions were smaller and some were outside the EU.

Coordinating between 21 LEA members and the client, the LEA UK firm acted as a conduit to provide a proposal, oversee contract negotiations, issue a consultancy agreement and manage the project and timeline.

THE RESULT: The collaborative effort provided the client with responses from the 21 jurisdictions on recommended options for setting up its franchise model in those countries. The LEA UK member is staying in contact to support any planned roll-outs in those countries with continued support from fellow LEA members.

LEA Global Member: US

COLLABORATION: Annual National Manufacturing Outlook Survey and Report

An LEA US member firm explored the possibility of leveraging other LEA members to develop and conduct a national manufacturing survey. Pooling their efforts allows them to conduct in-depth national industry research and compete with the resources of Big Four firms. The resulting report is shared with their manufacturing clients and prospects to help LEA firms demonstrate knowledge of manufacturing trends and forecasting.

With heavy involvement of nine LEA member firms and spearheaded by a member firm in Colorado, a 19-person steering committee identified manufacturing experts and developed a survey questionnaire and methodology. The survey

was taken by more than 455 participants in 25 US states, based on invitations by 80 percent of LEA US members to their clients and prospects.

THE RESULT: Response was so successful that this report is an annual collaborative effort and resource among LEA member firms.

Annual survey results are analyzed by the steering committee, resulting in an 18-24 page report. The reports such as the **2018 National Manufacturing Outlook and Insights: Planning for Potential and Seizing Opportunity** can be co-branded with an LEA member firm logo and content and distributed as a marketing resource to the firm's clients and prospects.

LEA Global Member: Italy

COLLABORATION: Fiscal, tax and accounting support for one client and exploration of new markets for another

An LEA Italy member firm has proactively looked for ways to introduce its clients to LEA members in the countries in which they operate, providing more of a one-stop solution. Because the Italy member has trusted relationships with other LEA members, recommending these firms to clients can improve quality control and communications.

In one case, the LEA Italy member introduced a Canadian-based client to LEA members in Canada, Dubai, the UK and US to provide fiscal, tax, payroll and accounting services. Consolidation of these services can be coordinated through the member's office in Milan. In another case, the LEA Italy member connected a client to several LEA members in countries where the client wants to set up new operations. The LEA member firms were located in Belarus, Austria, Argentina, Brazil and Venezuela.

THE RESULT: The LEA Italy member is happy to recommend other trusted LEA members to clients to support one-stop communication. It has improved the quality of recommendations and supported growth of LEA member firms and their clients.

LEA Global Members: UK, Canada

COLLABORATION: UK firm seeking to acquire a food manufacturing plant in Montreal

An LEA Global Canada member firm received a request for assistance from an LEA UK member. A large manufacturer was interested in acquiring a food manufacturing plant in Montreal. The LEA UK member firm needed help with language, localization and due diligence.

With their team's ability to speak French and English, the LEA Canada firm provided localization and translation services for the LEA UK firm. The team also used specialties in tax compliance, family-owned businesses and international business to help the LEA UK firm in its client's due diligence process.

THE RESULT: The manufacturer successfully acquired the plant, giving it the North American presence it sought.

LEA Global Members: US, Japan, Germany

COLLABORATION: Pre-IPO audit, accounting, financial reporting and transfer pricing support for small manufacturing company with global subsidiaries

A small US manufacturing company sought to go public and needed help for an audit. The client's accounting firm realized that the company did not have the infrastructure, internal controls or reporting practices in place to conduct a proper audit. This firm brought in an LEA US member firm to get the company up to speed on financial controls and several other needs. The LEA US firm began to work as part of the management team to help with technical accounting and financial reporting issues as well as tax provisions and foreign transfer pricing.

The LEA US firm engaged LEA member firms in Germany and Japan, where the client has major subsidiaries, and a fellow LEA US member firm for help with transfer pricing. Their support with language barriers, GAAP, local accounting and tax information established much stronger controls and improved processes. The next steps included audited financial statements and interim statements.

THE RESULT: The client achieved internal results, such as infrastructure and internal control improvements, to support a US public offering registration.

LEA Global Members: US, UK, China

COLLABORATION: Audit of financial statements for US manufacturer and distributor with interests in the UK and China

A US manufacturer and distributor needed an audit of its financial statements in accordance with US and banking requirements. With multiple locations in the US and UK as well as Chinese subsidiaries, the leaders approached an LEA US member firm to develop a proposal that would supplement the services of two other accounting firms.

The LEA US firm created a strong proposal, demonstrating its global reach in client discussions by tapping into LEA partners in the UK and China. The LEA US firm coordinated efforts with the LEA UK and China firms to complete the audit of the US entity and audits of the subsidiaries in the UK and China.

THE RESULT: The LEA US firm won the audit and coordinated the audit process smoothly with fellow LEA member firms. It was initially a three-year contract, but the LEA US firm successfully negotiated three more years with the client and has completed additional work during that time. The LEA US firm has also had a chance to meet other LEA member firms for future collaborations.

LEA Global Members: US, UK, Spain

COLLABORATION: US company seeking advice on expansion into Spain

A US-based company contacted an LEA US member firm about expanding into Europe, seeking advice on how to best structure a new entity in Spain.

The LEA US firm contacted LEA member firms in the UK and Spain to help draft a memo on the implications of structuring the new entity. It drafted the US portion of the memo, which recommended creating a US holding company and repatriating profits. The LEA UK firm wrote the UK piece of the memo, and the LEA Spain firm wrote the Spanish portion.

THE RESULT: The company received an in-depth analysis of its options to confidently select the structure that works best for expansion in Spain.

LEA Global Member: US

COLLABORATION: European-based fur company looking for expansion of farming operations to US and establishing headquarters in Hong Kong

A Netherlands-based accounting firm needed help for its client, a European-based fur business looking to expand into the US. The firm turned to an LEA US member firm to better understand the federal and state tax and structuring benefits of locating the company in the Midwest, either Indiana or Ohio.

The LEA US firm created a memo for the Netherlands accounting firm, comparing tax incentives and liabilities of the two states and summarizing the creation of a US entity from a US perspective, recommending that the parent company structure stock ownership of the US entity so that it acts as a "contract manufacturer." That way, the principal company centralized in Hong Kong would not be subject to US taxation.

THE RESULT: The client now has ownership in a mink farm operating successfully in the US. The Netherlands firm visits the farm regularly and meets with LEA US colleagues and other clients that the two firms mutually serve.