



RSM International

global excellence in audit, tax & consulting

RSM International Resources 2011

The natural choice.

This is a summary of the key resources provided by the Global Executive Office for member firms of RSM International. A list of contact names and numbers is included in order for you to obtain copies of any materials or for further information.

General

RSM International Directory

The Executive Office produces an annual directory listing all the member and correspondent firms of RSM International. The directory includes address and contact details for each firm and a list of all the partners in each office. Hard copies are available and a pdf version is on the RSM International website. Contact **Katy Triggs**.

RSM Eye

A monthly newsletter for the partners and staff of all RSM member and correspondent firms around the world. The content includes news and events from RSM member firms. It also has examples of how member firms have worked together and includes features on specialist services. The newsletter is the primary resource for the news and updates from the Executive Office. Contact **Gillian Hawkes**.

Corporate marketing materials

A suite of corporate brochures describing RSM International's core messages and the key services provided by member firms are available for members to use as marketing literature for clients and contacts. There are three separate brochures; International, Europe and Asia Pacific. Contact **Gillian Hawkes**.

The RSM Way

The RSM Way is a guide for all levels of staff in RSM member firms. The guide contains useful information on various aspects of the network including structures, processes & policies, resources, international relations and administrative issues. The RSM Way

can be used as part of member firms recruitment and induction processes. Contact **Gillian Hawkes**.

Branding & PR

RSM Communication Guidelines

The RSM International Communication Guidelines can be downloaded from RSM Connect. This document gives information on the look and feel of the RSM branding including firm logos, stationery, brochures, newsletters and electronic media and provides full instructions and guidance on how to implement these guidelines within member firms. Supporting materials are available including a large stock of approved images, PowerPoint and literature templates and website design files. Contact **Gillian Hawkes**.

RSM Global PR Toolkit

This PR Toolkit is for use by all member firms to help them to maximise media opportunities. The toolkit gives guidance and advice on identifying and developing stories and pitching to journalists, as well as example press releases. The PR toolkit also has a section on RSM International messaging that should be incorporated in all member firms' media activities. Contact **Gillian Hawkes**.

Web tools

RSM International website

The RSM International website can be accessed at www.rsmi.com and provides information about RSM and the services provided by member firms. The website has a publications section where electronic copies of all the RSM external newsletters, brochures and

press releases can be downloaded. The website also has an international directory of member firms. Contact **Rebecca Williams**.

RSM Connect

RSM Connect is a secure online members-only area accessible through the RSM International website, providing staff of all RSM member firms access to all the available internal RSM documents and resources.

The resources section has information about global services, regions, internal newsletters, conferences and events, technical materials, international secondments, training and branding.

RSM Connect also has a Member Firm Database containing information about member firms, their services, international contacts, clients and targets, and specialist practice areas. Information held here is input and updated by member firms.

Please remember that all of the information held on RSM Connect is strictly for internal use only and should not be passed to anyone outside the RSM International network. Contact **Rebecca Williams**.

Talking Points

This is a library of articles, written by experts within RSM member firms, on topical business and economic issues around the world. The articles showcase our thought leadership and can be given to clients and contacts as well as used for marketing and PR activities. Full articles can be downloaded from the publications section at www.rsmi.com. Contact **Gillian Hawkes**.

Secondments

International Secondment Policy Guidelines

This document outlines the correct procedures to follow when dealing with international secondments between member firms. Contact **Mark Pullen**.

International Secondment brochure

This is a brochure describing the international secondment programme that member firms can use for recruiting purposes. Contact **Gillian Hawkes**.

International engagements

International Referral Protocols

RSM International has protocols that should be followed by all member firms when identifying, targeting and serving referred clients. These protocols set out safeguards to ensure client satisfaction and maintain positive relationships between member firms. A copy of the protocols can be obtained from your firm's international desk or RSM Connect. Contact **Gillian Hawkes**.

Audit and assurance

RSM Audit Manual and MAPS

The manual is compliant with all current International Standards on Auditing. The MAPS database contains all related audit programmes for use on audit engagements and complies with the requirements of the Audit Manual. The MAPS include audit programmes for use on small and very small audit engagements. During 2010, the RSM Audit Manual and MAPS were updated to implement recent changes to the underlying International Standards on Auditing. Contact **Mark Pullen**.

RSM Paperless audit software

RSM Paperless is an enhanced electronic audit tool based on the CaseWare Working Papers software, which includes the MAPS audit programmes in an electronic format. Contact **Mark Pullen**.

TASEC Bulletin

This bulletin is from RSM International's Transnational Assurance Services Executive Committee (TASEC). It provides RSM member firms with regular updates about RSM quality related initiatives and developments in the international auditing and accounting arena. It is for internal use only. Contact **Ellen Costa**.

Quality assurance

RSM Quality Assurance and Risk Containment Policies

This document serves as a general high-level framework, setting the minimum policies for all member firms providing professional services. They include service specific appendices on audit, tax, transaction support and risk management services. Contact **Andrew Collier**.

RSM Member Firm Inspection Programme Policies and Guidelines

These policies set out the requirement for all member firms to operate an internal inspection process and provide guidance for doing so. An inspection workpack of questionnaires and forms for use with the policies is also available. These policies are accompanied by an orientation training module. Contact **Andrew Collier**.

Independence

RSM Ethics and Independence Policies

These policies are to be adopted by all member firms as their minimum ethics and independence standards. Contact **Mark Pullen**.

RSM Global Prohibited Securities List

This contains details of all the listed assurance clients (and their subsidiaries) of RSM member firms in order for member firms to check they are not providing, or going to provide, prohibited non-assurance services to a listed assurance client of another RSM member firm. An updated list is electronically circulated on a monthly basis to each firm's partner responsible for independence. Contact **Mark Pullen**.

Training and CPD

RSM Assurance Services Training and Continuing Professional Development Policies

These policies set out RSM International's requirements regarding training and continuing professional development of partners and staff performing assurance services. The policies contain suggested grading structures for staff and the training/CPD requirements for these grades. Contact **Mark Pullen**.

RSM Audit 1, 2 & 3 training courses

RSM International has developed extensive training materials for audit professionals at trainee, audit senior and manager levels. The training materials include PowerPoint slides, instructor notes and case studies. Contact **Tessa Rowland**.

RSM audit conversion training

With the introduction of an updated RSM audit methodology and MAPS in 2010, a one-day training course is available for use by member firms to familiarise their personnel with the changes between the old and new methodologies. The course includes PowerPoint slides, instructor notes and case studies. Contact **Tessa Rowland**.

RSM Academy

The RSM Academy is an annual week-long residential development programme for senior managers, directors and junior partners from

member firms world-wide. Delegates attend to improve their international technical and managerial skills and to learn more about providing cross border client services within RSM. Contact **Mark Pullen**.

Webcasts

The Executive Office hosts a number of webcast training sessions each year. Topics include technical items such as IFRSs, audit updates and risk management as well as operational updates from the CEO/ Executive Office. Copies of the slides and recordings of past webcasts are available on RSM Connect. Contact **Tessa Rowland**.

International tax

Border Crossing

Border Crossing is a tax newsletter that includes articles on technical developments and regulatory changes to tax policies around the world. The newsletter can be distributed to RSM member firms' clients and contacts. Contact **Caroline Walenkamp**.

Transfer Pricing News

This newsletter is from the RSM European Transfer Pricing group and covers developments in transfer pricing. This is also a client publication and can be distributed externally. Contact **Caroline Walenkamp**.

Risk management

Marketing material

The RSM Risk Management Centre of Excellence has produced a set of materials describing the range of risk management services provided by member firms around the world. The folder contains individual leaflets on internal audit, enterprise risk management consultancy, fraud and forensic investigation, SOX services, quality assurance and information systems assurance. Contact **Anna Simmonds**.

Internal Audit Guidance Framework

Produced by the Risk Management Centre of Excellence and approved by TASEC, this document provides members firms with a framework on how to provide internal audit services. It is linked to the Institute of Internal Auditors Standards "International Professional Practices Framework", to ensure quality and global compliant services are provided by member firms. Contact **Anna Simmonds**.

International Financial Reporting Standards (IFRSs)

IFRS Helpdesk

An IFRS helpdesk function is in place and can be utilised as a consultation service for any technical questions from RSM member firms in connection with the adoption of, or compliance with, IFRSs. Email: ifrs-helpdesk@rsmi.com

IFRS Champions Group

The RSM IFRS Champions Group is open to all member firms with experience or interest in delivering IFRSs services. The objective of the IFRS Champions Group is to develop and promulgate IFRSs technical competence throughout RSM member firms. The group operates regionally and meets periodically to share experiences on implementing IFRSs and for detailed training. The training courses are open to additional participants from member firms.

IFRSs training material

Courses available to member firms on RSM Connect include first time adoption of IFRSs, conversion to IFRSs, financial instruments, business combinations, impairment reviews, intangible assets and differences between IFRSs and US GAAP, etc.

Pentana Checklist

This tool acts as a disclosure checklist to help people who are preparing financial statements in accordance with IFRSs.

IFRSs technical publications

The Executive Office has produced a range of guides and technical articles on IFRSs. These include publications on 'Designing Share-based Payment Schemes' and 'A Guide Through IFRS for Small and Medium-sized Entities'.

Also available are a set of Illustrative IFRS consolidated financial statements for small and medium-sized entities for the year ending 31st December 2010. These model accounts apply IFRS reporting standards to a fictional company and provide practical guidance to SMEs preparing IFRSs compliant financial statements.

IFRSs Services brochure

This client-facing brochure entitled 'Your partners in understanding the business implications of IFRS' is available to member firms in electronic or hard copy format. The brochure outlines RSM's approach to IFRSs services and highlights examples of services provided by key member firms around the world.

RSM Reporting

This newsletter is published on a quarterly basis and is available for RSM member firms to distribute externally to clients and contacts as appropriate. The newsletter covers technical developments in global accounting and reporting. Contact **Ellen Costa**.

If you have any questions on IFRSs issues, about joining the IFRS Champions Group, or require hard copies of IFRSs related materials please contact **Ellen Costa**.

Contact list

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