

Inspector General/MCC List of Audit Firms for Nicaragua

Audit Firm	Partners	Address	Tel & Fax No.	E-mail
PWC	Francisco Castro Matus	Del Sandys 1 cuadra abajo Modulos de Finarca # 12 y 13 Managua, Nicaragua	(T) 505-270-9615 (T) 505-270-9639 (T) 505-270-9649 (C) 505-270-9665	francisco.castro@ni.pwc.com
Deloitte Touche Tohmatsu	Dagoberto Arias	<u>Street Address</u> Los Robles, de Alke Carretera a Masaya 1 cuadra abajo, 2 cuadras al sur, Casa # 29 Managua	(T) 505-278-6004 (T) 505-278-6118 (T) 505-278-6068 (C) 505-270-3669	msanchezvado@deloitte.com
Grant Thornton	Humberto Hernández	BCIE Plaza España, 2 cuadras abajo, 1 cuadra al sur, casa #57 Managua	(T) 505-266-2370 PBX (T) 505-266-4776 (T) 505-254-8113 (T) 505-254-8098 (C) 505-266-4783	hhernandez@grant-thornton.com.ni
KPMG	Josef Azofeifa	<u>Street Address</u> Mansión Teodolinda 1 cuadra arriba, 3 cuadras al sur, frente a las oficinas del INAA; Mnagua	(T) 505-266-8562 (T) 505-266-8563 (T) 505-254-8116 (C) 505-268-0669	peatnic@kpmg.com.ni

Please note that all audits may be conducted by:

- 1) A non-U.S. audit firm or a firm with a U.S. affiliation located outside the U.S., if the firm is on the OIG's list of approved audit firms (see above list of firms);
- 2) A U.S. audit firm, if the firm is licensed by the U.S. State Board of Accountancy in the state in which the firm is licensed to operate and holds the required business licenses from the U.S. state government in which it operates.

Notes: (T) = telephone; (C) = cell phone; (F) = fax

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