

Inspector General/MCC List of Approved Audit Firms for Honduras

Audit Firm	Partners	Address	Telephone & Fax No.	E-mail
KPMG	Armando Barnica	Apartado Postal 3398 Tegucigalpa, F.M. Colonia Palmira 2da. Calle, 2°. Avenida, Casa No. 417 Tegucigalpa, F.M, Honduras	(T) 504-232-5925 (F) 504-552-2223	kpmgtgu@david.intertel.hn jtorres@kpmg.hn.com
Deloitte Touche & Tohmatsu	David Omar Palao	Apartado Postal 3878 Tegucigalpa, Honduras Colonia Florencia Norte Edificio Plaza America contiguo a SEARS Tegucigalpa, Honduras	(T) 504-231-3709 (F) 504-231-0024	dpalao@deloitte.com dtca@david.intertel.hn jsgomez@deloitte.com
Pricewaterhouse Coopers	Reynaldo Rodríguez Ernesto A. Araujo	Reynaldo Rodríguez y Asoc. Apartado Postal 3700 Tegucigalpa, Honduras Colonia Loma Linda Norte Calle Diagonal, Gema #1, Block F-3 Tegucigalpa, Honduras	(T) 504-231-1911 (T) 504-239-8707 (F) 504-231-1906	Reynaldo.rodriguez@hn.pwc.com Ernesto.araujo@hn.pwc.com
Grant Thornton International	Marlon Guzman Daniel A. Herrera	Herrera Guzman Asociados Apartado Postal 2047 Tegucigalpa, Honduras	(T) 504-233-9923 (T) 504-550-2138 (F) 504-558-0540	mgusman@gthonduras.com grantthornton.hon@sulanet.net

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		Edificio Plaza GMC 6°. Ave., 4to. Nivel, 2 y 3 Calle Barrio Guamilito San Pedro Sula, Cortes, Honduras		
Tribunal Superior de Cuentas	Carmen Xiomara Rodezno	Tribunal Superior de Cuentas-UAPOI Centro Civico Gubernamental Col. Las Brisas, Blvd. Fuerzas-Armadas Comayaguela, Municipio del Distrito Central, Honduras	(T) 504-233-9923	crodezno@tsc.gob.hn

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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