



B Lab Statement on Sensiba LLP's B Corp Certification

B Lab's independent Standards Advisory Council has rendered the following decision and guidance regarding eligibility for B Corp Certification for companies providing tax advisory services:

"Companies in the tax advisory industry are eligible for B Corp Certification if they are able to confirm that their tax philosophy, used to provide services and recommendations to clients, aligns with the company specific principles listed in B Lab's framework, specifically, 1) the tax advice provided appropriately reflects the actual amount of income generated by the client over time; and, 2) the tax advice provided to a client for a jurisdiction appropriately reflects the actual operations of the client in that jurisdiction."

Sensiba LLP is required to disclose a summary of how it complies with the above requirements as a part of its B Corp Certification. For more information on the review process, please refer to B Lab's position statement on Companies that Provide Tax Advisory Services and B Corp Certification [here](#).

Summary of Company

Sensiba LLP is a US-based firm offering accounting and consulting services including but not limited to assistance with local/state tax, international tax advisory, entity structuring, merges & acquisitions support, Tax credit applications, estates, trusts, and outsourced accounting services. Tax advisory services contribute to 46% of the overall company's annual revenue. In terms of fees, Sensiba LLP charges a flat fee based on the complexity of the organization or individual. Sensiba LLP clients include small and medium-sized business, HNWI, and international clients.

Sensiba LLP's Policies and Practices

In alignment with the requirements and principles stated in B Lab's position statement for companies that provide tax advisory services, Sensiba LLP has a philosophy statement for the tax advice that they provide to their clients and their own engagement with governments and tax regulators, which has been shared with all their employees. The philosophy statement reads as follows:

"Sensiba LLP is proud of our status as a Certified B Corp. As part of that commitment and in recognition of the role that taxes play in contributing to a healthy society, we use our professional judgment to provide advice regarding tax positions with multiple potential



interpretations that accurately reflects the income and operations of the client in each jurisdiction for which the client seeks our advice based on the details of the client's income and operations provided to us, and do not advise clients to take a position unless we believe it has at least a reasonable basis for being sustained by applicable tax authorities. If a client takes a tax position despite our advice to the contrary, we reserve the right to stop work for and terminate such client. In accordance with this tax philosophy, Sensiba engages with government and tax authorities on a collaborative basis and limits advocacy activities with such authorities to (a) work for specific clients in need of regulatory compliance assistance and (b) providing financial support to the bipartisan AICPA PAC which advocates for the interests of the accounting industry as a whole (which may sometimes include limited tax advocacy). Sensiba maintains compliance with this policy through regular training of employees, partners, internal policies on conduct, engagement documentation with our clients, and annual client retention reviews."

As a US-Based accounting and consulting firm, Sensiba LLP is fully compliant with [American Institute of Certified Public Accountants \(AICPA\)](#) and follow its [Code of Conduct](#). The company is certified by the [Board of Accountancy](#) in every U.S. state in which they provide services (except Illinois). The company is registered with the [Public Company Accounting Oversight Board \(PCAOB\)](#) and complies with all the applicable professional standards.

The company's Professional Code of Conduct is designed to foster ethical behavior, including the proper management of real or perceived conflicts of interest between personal and professional relationships; adherence to relevant laws, regulations, and government requirements; timely internal reporting of Code violations; and accountability for compliance. Sensiba provides regular training on professional standards, ethics, and the Code of Conduct. In addition, licensees in the United States are required to complete state-specific ethics training every two years, which incorporates the AICPA Code of Professional Conduct.

Sensiba conducts annual training on risk identification and mitigation. The Audit Committee Best Practices outlines periodic reassessment of key risks, oversight of internal controls, and monitoring compliance with laws and regulations. The firm's Incident Response Policy requires training on incident detection, classification, and reporting. Additionally, Sensiba University's Administrative Policies mandate maintaining internal courses and CPE records for seven years, with self-study courses reviewed and updated on a yearly basis.

While the firm does not offer specific training on mass marketing or tax avoidance schemes, the AICPA Code of Conduct and Sensiba's Quality Control Policy explicitly prohibit such practices. These policies prohibit any action that would impair independence or violate ethical standards, including involvement in tax avoidance schemes.



Sensiba does not promote tax shelters or advocate for clients to illegally hide assets from tax authorities. The firm does not support or engage in any form of tax evasion. However, tax rates and complex tax planning are a legitimate tool for many of its clients, both within the United States and internationally. Sensiba has less than 1% of its services in low tax jurisdictions.

Although the company does not maintain a standalone policy on low-tax jurisdictions, it fully adheres to the AICPA Code of Conduct, which emphasizes key professional principles such as transparency, integrity, and due care. The company's services are the same for both internal and overseas business.

Sensiba's documentation audits include procedures to verify operational substance, especially in engagements involving international or low-tax jurisdictions and the service is always conducted within the bounds of applicable laws and reporting requirements.

It is the firm's policy that all professional personnel be familiar with and follow relevant ethical requirements of the AICPA, contained in the Code of Professional Conduct, the State of California Board of Accountancy, and the State of California CPA Society and relevant other State Boards of Accountancy and CPA Societies in discharging their professional responsibilities. Furthermore, according to the company's policy, engagements subject to [Government Auditing Standards \(GAO\)](#) and other applicable regulatory agencies, all professional personnel be familiar with and adhere to the relevant ethical requirements included in those standards and that personnel will always act in the public interest.

Additionally, when the firm and its professional personnel encounter situations that raise potential independence threats not specifically addressed by the AICPA Code of Professional Conduct, Sensiba evaluates the matter using the Conceptual Framework for AICPA Independence Standards outlined in the Firm Quality Control Document. Professional judgment is applied to determine whether an independence issue exists. The firm takes appropriate measures to eliminate or reduce threats to an acceptable level by implementing safeguards. If adequate safeguards cannot be applied, the firm will withdraw from the engagement or take other corrective actions as necessary.

Tax advisory firms like Sensiba operate under rigorous ethical and legal standards. Emphasizing compliance, documentation, and full disclosure in all its engagements. The company's role is to help clients navigate complex tax regulations while maintaining integrity and transparency in all planning strategies

Sensiba LLP has not faced any litigation or penalties by government agencies for tax advisory services.



Sensiba does not engage in direct lobbying for tax legislation reform. Rather actively monitor legislative developments and provide clients with timely insights and guidance on how proposed changes may affect their operations. Its leadership participates in professional associations that may contribute to broader industry advocacy, but the firm's stance is primarily responsive rather than proactive in legislative lobbying.

Sensiba does not publicly declare a formal advocacy position on tax legislation. Nonetheless, the values are reflected in its B Corp Certification and sustainability initiatives, emphasizing ethical business practices, transparency, and social responsibility. Sensiba consistently communicates commitment to ethical tax planning and compliance through client materials, internal policies, and professional conduct.

B Lab's Public Complaints Process

Any party may submit a complaint about a current B Corp through [B Lab's Public Complaint Process](#). Grounds for complaint include:

1. Intentional misrepresentation of practices, policies, and/or claimed outcomes during the [certification process](#), or
2. Breach of the core values articulated in our [Declaration of Interdependence](#) within the B Corp Community.