



ONE STOP

CONSULTING SHOP, LLC

Accounting • QuickBooks • Tax Services

Welcome Packet Orientation

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Our primary source of communication and the best way to reach us is through EMAIL. All calls are forwarded to a voicemail system and answered within 24-48 business hours.

We are a virtual practice meaning all of our employees work remotely and we use an encrypted client portal to share sensitive documents and information. Our “in person” meetings take place via Microsoft Teams (similar to ZOOM).



Start, Grow and Sell Your Business

Whether your story is just beginning or you are ready to close the book, there is a page for our services where we can help you attain the ending you desire!

What CHAPTER is your business in?

If you identify a gap in any of these measures, it's time for a conversation!

START	GROW	SELL
Select business entity & tax status	Reduce taxable profit	Show discretionary spending
Comply with IRS/State Taxes	Manage payroll & cash flow	Complete a business valuation
Maintain accurate bookkeeping	Financial Planning	Adjust tax planning for income
Reconcile and monitor accounts	Pay estimated taxes	Identify cash/credit opportunities
Know your bottom line	Budgeting and forecasting	Review loans/borrowing options
File taxes accurately & on time	Scale & market your business	Show year over year profit
Review insurance requirements	Understand discretionary earnings	Confirm accuracy of books
Recordkeeping requirements	Asset protection	Implement continuity plans
Enforce contracts and agreements	Procedure documentation	Legal Due Diligence
Identify revenue streams	Client Management Software	Post-Acquisition Planning
Eliminate excess spending	Document Management	Post-Acquisition Implementation

The very first step should always be to connect with an Accountant you can Trust and Rely Upon.

WHEN should you connect?

Before you do ANYTHING or have any clients.

Our advice is free and we help you start correctly. There are conversations to be had about collecting revenue, credit card fees, invoicing, banking, start-up expenses and asset depreciation.

Before there is any profit.

Most concerns are in the beginning and we can help owners write off their losses correctly. Our fees start at \$50 per month – we are affordable!

And,

Before the first year ends *to ensure taxes are filed correctly; on time and without penalty.*

After you have clients. *You may need to collect sales tax or monitor accounts receivable.*

When you have profit *so that taxes can be discussed and reduced.*

When you hire employees *to avoid issues, pitfalls, and penalties.*

Before you decide to sell your business *so we can help you report and increase its value.*

When you are looking to buy a new business *so we make starting over simple.*

Simple, Effective & Affordable Accounting Solutions!

We save valuable time and money by providing affordable access to expert advice. With an accounting system that is simple, within budget, and easily understood, we provide peace of mind through compassion, compliance, transparency and proactive communication.

BOOKKEEPING

Reconcile, Review and Reporting + Payroll Integration & Sales Tax Remittance (all included)

Start-Ups: \$50 - \$175 per month | **Growth:** \$200 - \$500 per month | **Enterprise** \$525 - \$1500

Intuit Software Fees:

QBO Clients pay Intuit directly. All others are charged a \$10 online access fee delivering fast & easy collaboration.

Various Other Accounting Services May Include:

Chart of Account Analysis; 3rd Party Software Integration, Invoicing, A/R & A/P; Accrual Adjustments and More

Your initial invoice covers set up and catch up work needed for up to 3 months.

*Project Work is billed separately and may be recommended / required after initial discovery phase (and can be paid on a payment plan added to your monthly invoice). **Project Work Includes:** File Conversions to QBO; 3+ Months or Prior Year Catch Up & Clean Up; Chart of Accounts Customization; System and CRM Integrations; Audit Support & Reporting; QBO Training by the Hour; Tax Agency Assistance and Abatement*

QUICKBOOKS ONLINE

Interested in a hands-on and collaborative approach? As Certified QuickBooks Pro-Advisors, we provide help with training, clean-up, and catch-up! We also provide larger firms with team supervision and as needed assistance.

PAYROLL MANAGEMENT

We set up and manage your payroll for no charge (it's included in your bookkeeping monthly fee). *Software Subscriptions are paid directly to the software provider (GUSTO, QuickBooks Online Payroll and ADP).*

TAX PREPARATION

Tax Returns are prepared by Licensed Tax Professionals using Industry Preferred Software.

501c3 Non-Profit Form: 990 – starting at \$500

Starting Fees (do not include Software Fee):

1040 - \$100 | **Sch C or E** - \$300 | **C-Corp 1120, S-Corp 1120s & Partnership 1065** - \$700

Intuit Software Fee:

A software charge (\$55 for 1040s and \$75 for all other Corporate Returns) will be added to each tax invoice and is in addition to your quoted preparation fee.

Business & Tax Discovery (A Roadmap from Concept through Due Diligence)

If you are looking to sell or acquire a business, a valuation to understanding discretionary earnings and profit is a priority.

However, a prerequisite is knowing that all source reports (Tax Returns, Financial Statements and Bank Statements) are accurate and in agreement. Understanding the business from the Buyer and Seller perspective is crucial to being able to obtain a win-win price. We provide a variety of services to help you on this journey:

Financial & Tax Report Comparison – prerequisite (3-year history): \$500 - \$2500

QuickBooks Catch Up / Clean Up – prerequisite: average fee is \$500-\$1000 per year (fees vary by complexity)

Due Diligence Support - Data Gathering, Record Cleaning, Buyer Demands, Proactive Diligence) **

- Small/Clean Business (10 extra hours/month for 2 – 3 months) - \$1000 per month
- Medium/Complex (20-30 extra hours for 3 – 6 months) - \$2500 per month

** Fees for Due Diligence Support are collected regardless of outcome but can be paid monthly or as deposit/balance due.

TEAM OF REFERRAL PARTNERS

We partner with trusted professionals in the areas of Budgeting & Forecasting; Business Mergers & Acquisition; Tax Audits; Financial & Tax Planning; Investment Strategies; Legal Services & Estate Planning; Insurance and More.



BOOKKEEPING MONTHLY FEE

Below is a quick reference guide to help you estimate your monthly bookkeeping fee. Look for the column with the most checkmarks that apply.

<i>Business Tier</i>	<i>Start-Up</i>	<i>Growth</i>	<i>Enterprise</i>
<i>Fee Range</i>	<i>\$50-175</i>	<i>\$200-500</i>	<i>\$525-1500</i>
Annual Revenue / Gross Receipts	Under \$150,000	B/W \$150-700K	Over \$700K
Payroll Assistance / Management	1-2 employees	3-5 employees	6+ employees
Number of Vendors	Under 25	25 – 100	100+
Chart of Accounts	Under 50	50 – 150	150+
Number of Bank Accounts	1	2-4	5+
Number of Credit Cards	1	2-3	4+
Sales Tax – Number of Counties/Jurisdictions	1	2-10	10+
Special Deadlines - Reporting (before the 5 th / 10 th)		X	X
Trust / Escrow Accounting		X	X
Payroll Company other than GUSTO, QBOP, ADP		X	X
Retirement / Payroll Integration		X	X
Financial Planning/Budgeting Integration		X	X
W/C Audit Assistance		X	X
Indirect Cost Allocation		X	X
Fixed Assets and Depreciation		X	X
Multiple Owners / Shareholders		X	X
Multiple Staff Contacts and Team Members		X	X
Brokerage Account Reconciliation		X	X
Benefits and Retirement Programs		X	X
QBO Collaboration		X	X
QBO Oversight for team and staff accountants		X	X
A/R (Invoicing) and A/P (Bills)		X	X
Tax Status: Partnership/S-Corp/C-Corp		X	X
CRM Integration			X
Job Costing			X
Accrual Based Adjustments			X
Franchise Reporting Requirement			X
Business Sale or Exit Planning Path			X
Business Merger and Acquisition Path			X
Franchise and Territory Expansion Path			X
Monthly Financial Meetings			X
Weekly / Bi-Weekly Reconciliation & Management			X

Project Work (billed separately):

File Conversions to QBO	Books Clean Up / Catch Up (3+ months and Prior Year)	Chart of Accounts Customization
System / CRM Integrations	Audit Support and Reporting	QBO Training (by the hour)

Onboarding Expectations New Clients and Catch-Up/Clean-Up Projects

The **Bookkeeping Onboarding process takes an average of 30 – 60 days** to complete.

The **first step is to complete the Authorization to Begin Work** which communicates to us that you are ready for us to get started and take action. Your first invoice will be processed upon receipt of your signed Work Authorization form and your set up will begin! You will be entered into our database as an Active Client and added to our email mailing list where you will receive updates and reminders throughout the year from our Company.

After you complete the Onboarding Information Sheet, **in the next two weeks we will:**

- Confirm log-in credentials for all bank accounts and credit cards
- Ask detailed questions about loans, liabilities and other assets
- Ask for copies of prior tax returns, drivers license copies and any state taxing authority logins and schedules

The **estimated time for file completion** is based on the amount of **Catch-Up vs. Clean-Up** required.

<u>Amount of Review Required</u>	<u>Catch-Up (Desktop)</u>	<u>Clean-Up (QBO)</u>
1 to 2 Quarters (January – June)	1 Week	3 Weeks
1 to 4 Quarters (Jan through Q4)	2 Weeks	3 – 6 Weeks
Multiple Years to Date	3 – 4 Weeks	6 – 9 Weeks

- Your first invoice will be processed upon completion of the Work Authorization form.
- Your next invoice will be charged on the 1st of the next month.
- **Your monthly bookkeeping schedule with all catch-up or clean-up work completed will be scheduled for the next month following the allocated completion time period.**

For Payroll and/or Sales Tax assistance, please make sure we know your last submitted filing and when you expect the next filing to take place so we can plan accordingly. When transferring payroll software subscriptions, historical set up is necessary for accurate year-end w2 processing and can take up to two weeks to complete. Direct Deposit authorization can also take up to 7 days to activate. **Historical data entry can take up to 2 weeks** so do not cancel any existing service until you are informed your new payroll is active and ready for processing.

Tax Preparation times vary but the typical **turn around time is 7 – 10 business days.**

Please:

- send us an email when you upload files to our portal to ensure our notification.
- check your SPAM filter and JUNK inbox to ensure our emails are not there.
- reply to ALL & copy Ivy Fivey on tax emails (ifivey@onestopconsultingshop.com)
- make sure to submit and/or answer all parts/questions of a tax email request

Following these guidelines will help streamline the tax preparation process for everyone.

Taking your Business from Start-Up to Success!



We are an accounting and business consulting firm offering a wide variety of customized services. Our areas of expertise include bookkeeping, accounting, QuickBooks training, payroll management and tax preparation. We have licensed tax preparers working in our Tax Division and certified staff in QuickBooks Online, QuickBooks Desktop, Bookkeeping and Payroll. The owner, Ivy Fivey, is an accredited Small Business Consultant certified by AASBC. In general, our bookkeeping is on a tax (or cash / modified accrual) basis and reports are compiled for internal use, meant for business and tax planning. Fees vary from \$50 - \$500/month for new & growing businesses.

Our EA and CPA licensed Tax Preparers handle tax preparation for corporations, s-corps, partnerships, LLCs, not-for-profit agencies, sole proprietors, individuals, families and trusts/estates. Fees vary from \$100 - \$1500 depending on the complexity of the return.

Recommended when you Start, Grow and Sell your business!

When a bank or financial institution requires GAAP compliant financial statements that are audited for lending purposes, we partner with an Independent CPA Firm that can review our work and convert our bookkeeping into this format. Our CPA partner is both licensed and insured for Review, Assurance & Audit work.

Fees vary from \$1000 - \$10,000 per engagement.

Usually required when you are in an Enterprise or Growth Phase.

And when there is a problem and the IRS or state gets involved and it's over a certain amount due, we have a Tax and Business Attorney who is also a licensed CPA that can assist with Audits, Abatements, Offers in Compromise, Representation and other business and tax matters. These matters can cost anywhere from \$500 to \$10,000 so it's really important to avoid audit issues! This is a very important reason *hiring an accountant when you start is a critical part of the process.*

Get help early so we can avoid this area entirely!

Finally, we connect you with professionals you need to effectively manage your business in complex areas such as Legal Services, Financial Planning, Business Sales & Acquisition, Insurance, Computer Technology and more!

Recommended when you Start, Grow and Sell your business!

Planning Today for a Successful Tomorrow!



Planning to Sell or Acquire a Business? Read on!



The best analogy for preparing to buy or sell a business is planning a vacation. You need to know what you want to do so you can choose where to go, how to get there, what to pack and how much to budget. How much time do you have or need? How much money? Can you afford to go now or do you need to save for the future? And without knowing your current budget, you can't plan a vacation at all. We help you create a roadmap so you know what the current state of the business is; what potential detours you may find along your route and what you need to do to reach the destination!

BUSINESS FINANCIAL & TAX COMPARISON: A Roadmap to Selling your Business

Stop 1: State of the Business Comparison \$500 - \$1500

We compare the last 3 years of financial statements, tax returns, bank statements, payroll details, assets, liabilities and equities to produce a summary that includes:

- Year over Year profit; Potential Owner Benefit and Discretionary Spending
- Financial Statement accuracy, Bank Reconciliation and Tax Return consistency
- Cash flow, Debt, potential Red Flags and report Discrepancies

Requested Documents to Get Started (3 Years Required):

- Tax Returns (Full Copies including Depreciation Schedules if Available)
- Owner W2 and Company W3; copies of all payroll tax reports if available
- PDF Bank and Credit Card Statements ending December 31st (each year)
- Accounting Software Bank Reconciliations for periods ending December 31st (each year)
- TPP Filing if available
- Direct Access to QBO or QuickBooks Desktop file
- Financial Statements including:
 - Profit & Loss Statement (Each Year, Cash & Accrual)
 - Balance Sheet (Ending January 1st and December 31st (Each Year, Cash & Accrual)
 - Statement of Cash Flow (If Available)

Stop 2: Business Valuation \$1000 - \$3000

It's important to know the value of your business so when you receive offers you can counter with facts, history and due diligence. Before a business valuation can be completed, understanding the accuracy of the information and books is critical so don't skip stop 1.

ChFC[®] If It's Financial Advice From A to Z, It's From
a Chartered Financial Consultant[®]

Stop 3: Review your long term goal & timeframe to implement required improvements in Bookkeeping, Budgeting, Forecasting and Tax Planning

Whether you need to increase profit and cash flow or produce more accurate financials, we can help. The process to prepare your business for sale can take anywhere from 1 to 3 years. Our Financial Planner holds additional certification in Financial Planning & Analysis (CFPA) focused on Budgeting, Forecasting and Long-Range Planning.

You can delegate responsibility, but NOT accountability!

You are accountable for everything. You can delegate responsibility, but NOT accountability. As a business owner, you will wear multiple hats and it's crucial to know that it is OK to ask for help! You don't know what you don't know, so find a team of expert advisors that can be your partner in the areas you need help with. Ask questions early and often to avoid pitfalls and future problems!

Business Structure, Taxes and Deadlines

Saying you have an LLC is only one piece of the puzzle. Your Tax Structure affects how you manage estimated taxes, a home office, mileage, health insurance, payroll and more! It's important to keep a written mileage log (or calendar), notes on meal receipts and scanned copies of paper receipts.

Knowing how your business is taxed tells you how to file your annual Federal Income Taxes and when they are due. An LLC can be taxed as any of the following ways and each its own due date and requirements:

Sole Proprietor:	Schedule C which is included on your 1040 (due April 15 th)
Partnership:	1065 due March 15 th (and the k1 must be included on your 1040)
S-Corp:	1120s due March 15 th (and the k1 must be included on your 1040)
C-Corp:	1120 due April 15 th (can be done entirely separate from your 1040)
Non-Profit:	990 due May 15 th (calendar year) or 5 months after year end (fiscal year)

For flow-through entities (all of the above EXCEPT C-CORP), estimated taxes are paid from your PERSONAL account and tied to your social security number.

Important Calendar Dates - Other Business Filings, Taxes and Deadlines

Upon creating a new LLC or Corporation – Beneficial Ownership Information Report (BOIR)

There is now a requirement to report the primary owner to FinCEN within 90 days (in 2024) and within 30 days (in 2025). Existing companies have until 12-31-24 to report. There is no filing fee for this.

January 31 – 1099 NEC and MISC

If you pay someone for a service via cash, check, zelle, cash app or wire, then they MAY need a 1099 if they are not taxed as an s- or c-corp. To determine this, ask for a w9 form when you begin paying them. All attorneys require 1099s. If you pay rent, a 1099 MISC may be required.

March 15 – Deadline to file Extensions for S-Corp & Partnership Tax Returns

April 1 – Tangible Personal Property Tax Returns (Due to your County)

All new businesses must report TPP at least once to their county! If the value of your fixed assets is under \$25,000, you will receive a postcard exemption and will not need to file again until the value increases above \$25,000.

April 15 – Tax Payments Due & Deadline to file Extensions for Individual and C-Corp Tax Returns

May 1 – Annual Report Filing

This is an annual report/fee due to Sunbiz to keep your company in good standing. Renewal fees are \$138.75 for LLCs and \$150 for corporations.

May 15 – Deadline to file an Extension for Calendar Year Not-For-Profit Organizations / 501c3

June 15 and September 15th – Estimated Tax Due Dates

September 15 (Ext. Deadline S-Corps/Partnerships) / October 15th (Ext. Deadline 1040s / C-Corps)

December 31 – Last day to run Payroll, Adjust W2 details and Make Purchases for the Tax Year

Write-Offs and Deductions:

The Tax Equation

Gross Revenue – Expenses = Net Profit (and this is what the IRS taxes!)

Profit isn't always in the bank and there is a difference between Deductible & Non-Deductible Expenses. We can help you understand taxable profit and how it affects the bottom line.

Home Office Deduction

To take a home office deduction, you must have a separate and distinct area of your home used solely for business. To track this, there are two options. You can track actual expenses and we then take a percentage at the end of the year OR we can do the “simplified method”.

Actual Receipts Method: *Square footage of the home and office* area PLUS if you *own your home*, we need (total paid for the year): utilities, mortgage interest, property taxes, home owners' insurance, cleaning, home security, water bill, internet only, landscaping and any improvements made to the home that also affect the office area OR if you *rent your home*, we need the total rent paid for the year and total fees for utilities, home security, cleaning, renters' insurance, internet only and any improvements to the rental that affect the office area.

Simplified Method: Or, if you choose to not itemize your expenses on the home office deduction and use the Simplified Method, we simply take \$5 per square foot deduction for home office, up to 300 square feet, (a total of \$1500 deduction), no questions asked, no expenses needed! Then, there is no depreciation recapture when you sell the property if you own the home. This option is not available for partnerships or corporations.

Mileage Deduction

To deduct business mileage, you need to keep a mileage log. Some clients use Mile IQ (app), but keep in mind it needs to be properly set up (with addresses). You cannot just enter “St. Cloud to Orlando – Business” for the entire log. Also, even if you do claim actual receipts, you still need a mileage log. You will need to track: Year, make and model of the vehicle; Starting odometer on January 1st (of the tax year); Ending odometer on December 31st (of the same tax year); and Total business miles.

What are Business Expenses?

Some other items that we will need to discuss include regular business expenses that can be written off that include your cell phone, gift cards \$25 and under, client gifts, business meals and more! When reasonable & ordinary and documented properly, these write-offs can reduce your taxable profit! Depending on how your business is taxed, health insurance could be a possible write-off as well. Retirement investments can also become a business expense depending on your situation.

Examples of Different Kinds of Expenses:

payroll, contractor payments, office supplies, job supplies, marketing, advertising, cell phone expense, utilities (for an actual rented facility – NOT a home office); rent (again for a facility NOT your home office rent); rented equipment or storage units; business licenses, other fees, professional services including attorneys and accounting; software, computers, fixed assets (which includes equipment, tools and other items used for your business); and reimbursements for mileage (of a personal vehicle used for business) and home office (which is a percent calculation of your office area and the expenses related to that).

For Quoting Monthly Bookkeeping Fees:

For onboarding, we will need copies of your business bank/credit card statements (last 3 months); details of any loans or leases you have; copies of prior year tax returns; copy of driver's license and social security number (for tax purposes). ***Please make sure as we continue through the onboarding process that you let us know your questions. It is always our pleasure to educate and assist you in reducing your tax liability and we never charge for phone calls or consultation!***

Tax Planning:

We are frequently asked about tax planning. Questions include:

- Do you offer tax planning and do you charge for tax planning?
- Is tax planning included in my bookkeeping/accounting and/or tax preparation fee?
- What kind of tax planning do you offer and what do I need?

Tax planning is one of those “catch-all terms” that can mean both a lot and a little at the same time. It can be simple or detailed; short-term or long-term; business-specific or more holistic taking into account your entire financial picture and position.

Taking a variety of definitions into account, tax planning is the process of reviewing financial affairs to maximize tax benefits and minimize tax liabilities. It involves looking at a number of things depending on what the focus is and this can include various sources of income, expenses, investments, liabilities (loans and other debt), assets (things you own of value) and your current age and life stage. While tax preparation involves preparing the tax return and looking into the past (the prior year), tax planning is more forward-focused and looks at the past, present and future.

Where does One Stop Consulting Shop fit into your tax plan?

Our focus is on Compliance and Savings combined with year-round collaboration with Partners to strategize and optimize your tax plan. In other words,

One Stop Consulting Shop will:

- not charge for tax planning as our recommendations are provided through monthly bookkeeping/accounting discussions and at the completion of tax preparation.
- ensure compliance to avoid tax penalties and unnecessary interest by on-time filings, deadline compliance, and estimated tax payments for all situations
- assist S-Corp owners with proper payroll allocation and distributions within basis
- year end spending to determine section 179, bonus and other depreciation methods
- suggest when retirement funding options can lower net profit for business owners and
- recommend when additional withholdings on w2s are necessary for various situations.

For clients with larger assets and complex situations who desire a more in depth and written plan of action for their taxes, we partner with Financial Planners and Attorneys who can assist with:

- Creating a financial plan that includes your business, family and long-term goals
- Strategize to reduce taxes in complex situations including business sales & acquisitions
- Monthly budgeting for business owners looking to develop KPIs (key performance indicators) within various industries and/or locations, properties or divisions.

While reactive, dealing with past tax issues also requires a plan. For those who may have some prior issues with the IRS, our partner Tax Attorney can assist with getting a tax plan in place for:

- Unpaid taxes and unfiled returns;
- Reduction of penalties; removal of liens; and the abatement and/or payment plan process.

One Stop Consulting Shop Wins 2024 & 2025 Best of Florida Award

(KISSIMMEE, FL) — One Stop Consulting Shop, a leading provider of accounting and tax services, has been honored with the prestigious Best of Florida Award two years in a row. Up against over 100 accounting and tax firms in 2025, and in the category of Business Consulting in 2024, One Stop Consulting Shop continues to educate and innovate year after year. This recognition, presented by GuidetoFlorida.com, highlights the company's exceptional contributions to the business community and its unwavering commitment to helping small businesses and entrepreneurs thrive.

The Best of Florida Awards, an annual celebration hosted by GuidetoFlorida.com, recognizes businesses that have made a significant impact within their industries and communities. This year, One Stop Consulting Shop emerged as a standout among the nominees, winning the award by an overwhelming number of customer votes. The award reflects not only the company's expertise but also the trust and satisfaction of its clientele.

Founded and led by Ivy Fivey, CEO and CFO, One Stop Consulting Shop has built a reputation for delivering "simple, effective, and affordable solutions" for accounting, bookkeeping, and tax services. With 18 years of local government experience in Miami-Dade, Broward, and Palm Beach municipalities, Ivy brings a wealth of knowledge and leadership to the company. Her impressive academic background includes a Master's Degree in Public Administration, a Specialization in Policy Analysis, and a Bachelor of Arts in Political Science, Magna Cum Laude, from Florida International University. Ivy also holds several professional certifications, including Accredited Small Business Consultant (AASBC) and Certified QuickBooks ProAdvisor (Intuit).

Under Ivy's guidance, One Stop Consulting Shop has remained steadfast in its mission to guide businesses from start-up to success. "Turning puzzles into pictures is what we do – taking those complex pieces of your business and bringing them into balance so you can see the big picture and understand what's going on right now to better plan for tomorrow," Ivy explains. This commitment to simplifying the complexities of business has made the company a trusted partner for clients across the nation.

One Stop Consulting Shop's innovative approach includes a fully virtual and encrypted platform, allowing them to serve clients in all states while maintaining strong, personal relationships. "We know that virtual does not mean disconnected," says Ivy. The company utilizes video messages, Teams, and Zoom to ensure that clients receive the same level of care and attention as they would in a face-to-face setting.

Winning the 2024 and 2025 Best of Florida Award is a significant milestone for One Stop Consulting Shop. As the company looks to the future, it remains dedicated to its goal of being the trusted partner that businesses rely on, navigating the complexities of accounting and tax services with ease.

Contact: One Stop Consulting Shop LLC

Contact: 407-922-0918 or text Ivy Fivey's mobile number 305-389-3804

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VOTED BEST of FLORIDA® 2025!



THE GUIDE TO
FLORIDA
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