

## Assurance and Attestation Services

**Independent assurance is extremely important to the users of your financial information in today's business environment. Serving public and private companies for almost 90 years, Elliott Davis Decosimo's Assurance Practice is committed to excellence and integrity. Our fully engaged, 360° service approach emphasizes continuity of senior level professionals to ensure you receive consistent and timely audit services with minimum interruption to your daily operations. Not every business requires the same level of assurance, so our team works with you to determine the solution that provides the appropriate level of assurance based on your specific objectives.**

### ARE YOU...

In need of financial information to help operate a successful and profitable business?

Overwhelmed by SEC or governmental reporting requirements?

In need of value-added services from individuals who understand your industry?

Looking for recommendations to enhance your internal controls?

Interested in learning more about your financial trends?

In need of an experienced auditor to satisfy investor or financial institution requirements?

### SOLUTIONS

#### Audits, Reviews and Compilations

- GAAP and other special purpose frameworks
- International financial auditing and reporting standards
- OMB A-133 single audits
- SEC registrant services including SOX 404 reporting and quarterly reviews
- Specified elements
- Interim and annual reporting
- Personal financial statements
- Forecasts and projections

#### Attestation and Other Engagements

- Agreed upon procedures
- Reporting on internal controls of service organizations
- Reporting on internal control over financial reporting
- Compliance reporting
- Debt covenant analysis

- Examinations of assertions
- Information technology services
- Performance measurement services
- Contractual reporting
- Fraud investigation and litigation support
- Internal audit services
- Loan package assistance
- Budget to actual analysis

#### Employee Benefit Plan Audit and Other Services

- Defined contribution plans - 401 (k), 403 (b), ESOP
- Defined benefit plans
- ERISA/DOL compliance
- Health and welfare plans
- Consulting and agreed-upon procedures related to employee benefit plan compliance issues

*Elliott Davis Decosimo is registered with the Public Company Accounting Oversight Board and a member of the AICPA Center for Audit Quality, AICPA Governmental Audit Quality Center, and AICPA Employee Benefit Plan Audit Quality Center.*