

Investment Companies

Our Investment Companies practice provides a wide range of services to a variety of investment entities. We are a PCAOB-registered and inspected firm and have been recognized as one of the top CPA firms auditing hedge funds managed by SEC-registered advisors. Our Grand Cayman entity, Elliott Davis Decosimo Cayman, helps our domestic and international clients leverage the benefits of a jurisdiction without direct taxation.

Types of companies served include hedge funds, fund of funds, private equity groups, venture capital funds, real estate partnerships, small business investment companies (SBICs), mezzanine debt funds, common trust funds, unit investment trusts, offshore funds, business trusts, group trusts, broker/dealers, and management companies.

ARE YOU...

In need of assistance with a fund launch or fund structuring?

Facing challenges in complying with stringent industry regulations or reporting requirements?

Trying to provide your investors assurance about their investment performance?

Planning to leverage the benefits of a jurisdiction without direct taxation?

SOLUTIONS

Assurance

- Financial statement review or audit
- Surprise custody examinations under the SEC Custody Rule provisions for Registered Investment Advisors (RIAs)

Tax

- Tax planning for securities transactions to ensure optimum tax benefit
- Preparation of federal, state and local income tax returns
- Representation before the IRS
- Assistance with complex tax allocation issues
- Implementation of procedures to evaluate and monitor uncertain tax positions
- FATCA implementation assistance
- Tax compliance related to U.S. taxation of foreign investors and foreign entities

Consulting

- Management consulting regarding:
 - Initial capitalization and organizational structure
 - Regulatory agency memberships
 - Regulatory examinations
 - Accounting and back office support related to net capital and internal controls
- Investment performance verification
- Assistance in review and preparation of regulatory reports
- Independent due diligence and transaction services
- Valuation of privately-held investments
- Compliance with enforcement actions