



## 403(b) Plan Audits

As a 403(b) plan sponsor, you face new challenges with the Department of Labor reporting requirements. You want to focus on your organization's mission, but you are spending too much time gathering data and complying with Form 5500. You want a trusted advisor with expertise in 403(b) financial reporting and audit requirements to manage the intricacies of your plan from top to bottom—working to uncover plan deficiencies and helping to correct them. Our Employee Benefit Plan practice has the specialized skills and knowledge you need—so you can focus on the daily demands of running your organization.

### Are you...

Ready for the 403(b) reporting requirements?  
A plan sponsor subject to ERISA guidelines with more than 100 eligible participants?  
Concerned about gathering complete and accurate financial information?  
Looking for an auditor with unique employee benefit plan qualifications?

Unsure about what fees and expenses you need to report?  
Prepared to answer compliance questions?  
Unsure which contracts are subject to financial statement disclosure and audit reports?  
Concerned your accounting records don't capture the information needed under the new requirements?

### Solutions

Selecting the right auditor for your 403(b) plan is important. You want to mitigate your risk as a sponsor and ensure compliance. Our team performs more than 170 plan audits and is among the Top 30 firms in the nation for this service. Registered with the AICPA Employee Benefit Plan Audit Quality Center, Elliott Davis conducts tests in areas unique to employee benefit plans and has deep knowledge of special auditing standards and rules that apply to them.

Planning and risk assessment  
Internal controls testing  
Independent review and insight

Substantive procedures  
Financial reporting and accounting expertise  
Consulting services

### Elliott Davis

One of the largest CPA firms in the Southeast, Elliott Davis has provided accounting, tax and consulting services to diverse companies in a wide-range of industries for more than 80 years. Affiliates include Elliott Davis Investment Advisors, a firm that provides retirement plan services for companies and investment advisory services for individuals. Elliott Davis is a member of The Leading Edge Alliance, an international professional association of independently owned accounting firms based in the U.S. and is strategically aligned with LEA Europe and LEA Asia Pacific, a worldwide network of more than 450 offices in 90 countries around the globe.