

# NONPROFIT ORGANIZATIONS



## OUR SIGNATURE STORY

Since 1926, we have been a trusted business partner to our clients, and we have earned our reputation as one of the most respected and socially responsible accounting and tax firms in California. Our professionals have delivered premier, high-value accounting, tax, and consulting services to nonprofit organizations for more than 96 years. The strength of our practice and comprehensive nonprofit organization expertise enables us to provide our clients with solutions focused on their continued success at fees that represent outstanding value. Windes covers a multitude of disciplines with 200 professionals within three southern California offices. Our firm serves over 3,000 businesses and more than 3,500 individuals. We prepare and review more than 135 Forms 990, 990-T, 990-PF, and state tax-exempt forms, and perform audits for 125 nonprofit organizations.

## MITIGATING RISK

At Windes, we understand the multiple drivers that contribute to your nonprofit's long-term success. We believe both smart planning and risk management are key to maximizing value for your stakeholders, e.g., students, patients, association members, donors, and countless other deserving beneficiaries under your mission. Your Windes team is committed to bringing its audit, tax, and advisory services to help your organization achieve success in a smart, cost-effective manner.



## THE WINDES NONPROFIT GROUP COMPETITIVE ADVANTAGE



- ◆ **Specialty Focus:** We have more than 50 professional staff trained in serving nonprofit organizations.
- ◆ **Expertise:** We are members of the American Institute of Certified Public Accounts (AICPA) Governmental Audit Quality Center. Our partners and managers regularly conduct training sessions and presentations on topics including strengthening board governance, management and investment of endowments, and government audit standards for "Single Audits."
- ◆ **Partner Involvement:** Local technical and engagement decision-making is made with significant partner involvement.
- ◆ **Outstanding Value:** A combination of national firm technical expertise with local firm responsiveness, rate structure, and dedication to client satisfaction that make our services an outstanding value.
- ◆ **Client Education:** We regularly conduct webinars, presentations, and training seminars for our clients, exclusively addressing the tax, legal, and accounting issues confronted by nonprofit organizations.
- ◆ **Employee Benefit Services:** We have a separate practice dedicated to retirement plan design and administration, with extensive experience in nonprofit retirement plans, including both 403(b) and 401(a) arrangements.
- ◆ **ERISA Audit Practice:** We have a specialized practice group with expertise in ERISA and DOL rules and regulations who are the auditors of record for more than 100 qualified employee benefit plans.
- ◆ **Commitment to Community:** Our partners and managers serve on more than 70 boards of nonprofit organizations.

## HIGHLIGHTED TECHNICAL EXPERTISE

### AUDIT & ASSURANCE SERVICES

- ◆ Audit and financial reporting
- ◆ Uniform Guidance/GASB/Yellowbook audits
- ◆ Vendor and subrecipient monitoring
- ◆ Internal control policy and procedures development
- ◆ Uniform Prudent Management of Institutional Funds Act (UPMIFA) - endowment management

### TAX SERVICES

- ◆ Preparation strategies and how best to present the information required on Forms 990, 990-T, 990-PF, and state forms
- ◆ Formation of nonprofits; preparation of Exemption Applications
- ◆ Form 990 board training
- ◆ Benefit compliance review/advisory services
- ◆ Lobbying expenditures and safe harbors
- ◆ Functional expense allocation
- ◆ Private foundation distribution planning
- ◆ State and local tax services: income/franchise, property, sales and use, incentives/credits, controversy
- ◆ Foreign activities/alternative investments
- ◆ Tax return services for for-profit affiliates (individuals, corporations, trusts, benefit plans)

### EMPLOYEE BENEFITS SERVICES

- ◆ Deferred compensation design and review
- ◆ Pension plan design and administration
- ◆ 403(b) and 401(a) compliance
- ◆ Fiduciary guidance and liability protection
- ◆ IRS and DOL correction programs
- ◆ Government compliance filings
- ◆ Plan review and “best practices” guidance
- ◆ Prepare and review Form 5500

### CONSULTING & OTHER SERVICES

- ◆ Nonprofit organization governance consulting
- ◆ Preparation of reasonable compensation studies
- ◆ Private foundation expenditure responsibility consulting
- ◆ Consulting regarding fundraisers and gaming events conducted by nonprofit organizations
- ◆ Charity watchdog and rating consultation
- ◆ Charitable solicitation registration consulting
- ◆ Calculation of public charity and public support test fractions
- ◆ Post-issuance tax-exempt bond compliance
- ◆ Unrelated business income assessments
- ◆ Executive compensation review

## ORGANIZATIONAL EXPERTISE



- ◆ Assisted Living
- ◆ Associations
- ◆ California Regional Centers
- ◆ Chambers of Commerce
- ◆ City Public Transportation
- ◆ Civic Organizations
- ◆ College Foundations and Auxiliaries
- ◆ Community Foundations
- ◆ Convention and Visitor Centers
- ◆ Cultural Organizations
- ◆ Environmental Organizations
- ◆ Joint Ventures
- ◆ Medical Clinics
- ◆ Medical Research Organizations
- ◆ Museums
- ◆ Pension Trusts
- ◆ Private and Charitable Hospitals
- ◆ Private Foundations/  
Private Operating Foundations
- ◆ Private Schools/Universities
- ◆ Relief Organizations
- ◆ Social Service Organizations
- ◆ Social/Welfare Organizations
- ◆ Supporting Organizations
- ◆ Theatres
- ◆ Voluntary Employee Benefit Associations

## WINDES NONPROFIT GROUP



### **MICHAEL J. BARLOEWEN, CPA, CGMA**

Partner - Chairman, Audit & Assurance Services | Nonprofit Practice Leader  
mbarloewen@windes.com

- ◆ 20 years of experience, specializing in museums, educational institutions, social service and welfare organizations, foundations, health care clinics, associations, and housing and urban development groups
- ◆ Extensive experience with OMB "Uniform Guidance" (formerly A-133) compliance audits



### **LANCE G. ADAMS, CPA**

Partner, Audit & Assurance Services | ladams@windes.com

- ◆ 20 years of experience, specializing in audits of financial statements, governance matters, internal control evaluation, and improving financial reporting
- ◆ Clients range from local to international nonprofit organizations



### **THERESE S. CHEEVERS, APA, ERPA**

Partner, Employee Benefit Services | tcheevers@windes.com

- ◆ 35 years of experience, specializing in retirement plan consulting, design, administration, and compliance and correction for employee benefit plans, and IRS reporting
- ◆ Practice focus includes pension and profit sharing plans, 401(k) and 403(b) plans, cafeteria plans, defined benefit plans, non-discrimination testing, and ERISA compliance reviews



### **TOM HUEY, CPA**

Partner, Audit & Assurance Services | thuey@windes.com

- ◆ 20 years of experience, specializing in financial reporting and consulting services to nonprofits, private foundations, museums, member associations, and governmental agencies
- ◆ Governmental experience includes auditing, providing financial reporting under the Governmental Accounting Standards Board (GASB) format, and performing Single Audits



### **DONITA JOSEPH, CPA, MBT**

Partner, Tax | djoseph@windes.com

- ◆ 35 years of experience, specializing in all aspects of nonprofit planning and returns, estate and gift tax returns, fiduciary income tax, estate and postmortem planning, trust and estate administration and accounting, and income tax planning for individuals
- ◆ Clients include nonprofit organizations, estates and trusts, and high-net-worth individuals

**Headquarters**  
3780 Kilroy Airport Way  
Suite 600  
Long Beach, CA 90806  
562.435.1191

**Orange County Offices**  
2050 Main Street  
Suite 1300  
Irvine, CA 92614  
949.852.9433

**Los Angeles Office**  
515 Flower Street  
Eighteenth Floor  
Los Angeles, CA 90071  
213.239.9745