



THE WINDES ERISA AUDIT PRACTICE LEADERSHIP



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STRENGTHS OF OUR ERISA AUDIT & ASSURANCE PRACTICE

Our involvement in auditing employee benefit plans under ERISA dates back to the initial audit requirements specified in the law. Our team is focused on providing quality ERISA audits. We are currently the auditors of record for more than 130 plans. We have dedicated partners and staff who focus their practice on Employee Benefit Plan Audits. Our team is experienced in working with the key contacts at the client and outside service providers to facilitate an efficient, timely and value-added audit.

Our ERISA practice includes limited-scope and full-scope audits of the following types of plans:

- ◆ 401(a)
- ◆ 401(k)
- ◆ 403(b)
- ◆ Defined Benefit
- ◆ Defined Contribution
- ◆ ESOP (Employee Stock Ownership Plan)
- ◆ Health and Welfare
- ◆ MEWA (Multiple Employer Welfare Arrangement)
- ◆ Profit-Sharing
- ◆ STD (Short-Term Disability)
- ◆ SUB (Supplemental Unemployment Benefit)
- ◆ VEBA (Voluntary Employees Beneficiary Association)

We are longtime members of the AICPA Employee Benefit Plan Audit Quality Center and other ERISA industry associations to ensure we are current on regulatory updates, and retirement plan topics and trends.

Additionally, Windes has an internal third-party administration (TPA) practice which provides additional knowledge and expertise to our ERISA Audit Group to help us better serve our clients. We maintain our independence and do not audit any ERISA plans that are administered by our TPA practice.

We possess distinctive plan audit expertise experience in the following unique plan situations:

- ◆ Initial plan audits
- ◆ Mergers
- ◆ Spin-offs
- ◆ Terminations
- ◆ Multi-year audits

We have completed our twelfth peer review of our accounting and auditing practice and, in each case, have received an unqualified “clean” opinion. A copy of our most recent peer review can be provided upon request.

Our team serves clients in the following industries: automotive, construction, energy, hospitality and leisure, manufacturing, medical practices, nonprofit, professional services, real estate, retail and consumer products, technology and telecom, transportation, trade and maritime, and wholesale distribution.

ABOUT WINDES

Since 1926, Windes has been a trusted business partner to our clients, and we have earned our reputation as one of the most respected and socially responsible accounting firms in southern California. Our professionals deliver high-value accounting and consulting services and are committed to our clients and their organizations. The strength of our practice and comprehensive expertise, coupled with our global network, enables us to provide our clients with business solutions at fees that represent outstanding value. Windes covers a multitude of disciplines with more than 200 professionals within three southern California offices. Our firm serves over 3,000 businesses and more than 3,500 individuals.

OUR TEAM



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MEMBERS OF

- ◆ Western Pension & Benefits Council, Orange County
- ◆ The ESOP Association
- ◆ The National Center for Employee Ownership
- ◆ The Joint TE/GE Council, a liaison of the IRS
- ◆ American Society of Pension Professionals and Actuaries (ASPPA)
- ◆ National Institute of Pension Administrators (NIPA)
- ◆ American Institute of Certified Public Accountants (AICPA)
 - ◇ AICPA Employee Benefit Plan Audit Quality Center (EBPAQC)
 - ◇ AICPA Center for Audit Quality (CAQ)
 - ◇ AICPA Governmental Audit Quality Center (GAQC)
 - ◇ AICPA Private Companies Practice Section (PCPS)
- ◆ California Society of Certified Public Accountants (CalCPA)

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