

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 audit, tax, and consulting services to nonprofit organizations for more than 97 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 29 partners and over 225 professionals within three southern California offices. Our firm serves over 4,000 businesses and more than 3,900 individuals. We prepare and review more than 200 Forms 990, 990-T, 990-PF, and state tax-exempt forms, and perform audits for more than 170 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 auditing 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.
- ◆ **The Windes Experience:** Our professionals maintain an open line of communication at every stage of the engagement and focus only on the areas that involve the greatest judgement and risk. We believe in a "no surprises" approach to providing services.
- ◆ **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 170 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
- ◆ Consultation on 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 BENEFIT PLAN AUDITS

- ◆ Auditors of record for more than 170 plans
- ◆ Limited- and full-scope audits of the following plans:
 - ◇ 401(a), 401(k), 403(b), Defined Benefit, Defined Contribution, ESOP, Health and Welfare, Multiple Employer Welfare Arrangement, Profit-Sharing, Short-Term Disability, Supplemental Unemployment Benefit, Voluntary Employees Beneficiary Association
- ◆ Distinctive plan audit expertise in unique plan situations:
 - ◇ Initial plan audits, Mergers, Spin-offs, Terminations, Multi-year audits

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
- ◆ Churches and Religious Organizations
- ◆ City Public Transportation
- ◆ Civic Organizations
- ◆ College Foundations and Auxiliaries
- ◆ Community Foundations
- ◆ Convention and Visitor Centers
- ◆ Cultural Organizations
- ◆ Education Organizations (including schools and universities)
- ◆ Environmental Organizations
- ◆ Medical Clinics
- ◆ Medical Research Organizations
- ◆ Museums
- ◆ Performing Arts
- ◆ Private and Charitable Hospitals
- ◆ Private Foundations/ Private Operating Foundations
- ◆ Relief Organizations
- ◆ Social Service Organizations
- ◆ Social/Welfare Organizations
- ◆ Supporting Organizations

WINDES NONPROFIT GROUP



MICHAEL J. BARLOEWEN, CPA, CGMA

Partner, Nonprofit Practice Leader | mbarloewen@windes.com

- ◆ Over 20 years of experience, specializing in museums, educational institutions, social service and welfare organizations, foundations, health care clinics, associations, schools, and environmental organizations



KELLY BUCK, CPA, MACCT

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

- ◆ Specializes in the nonprofit sector, including social service organizations, museums, school and higher-education institutions, religious organizations, healthcare entities, and audits under Uniform Guidance (Single Audits)



TOM HUEY, CPA

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

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



BEN MCKINNEY, CPA

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- ◆ An expert in nonprofit organizations such as private foundations, healthcare clinics, educational institutions, and service organizations, including extensive experience with OMB "Uniform Guidance" audits for organizations that receive federal funding



DONITA JOSEPH, CPA, MBT

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- ◆ 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



LESLIE MORI, CPA

Manager, Tax | lmori@windes.com

- ◆ Focuses on tax planning, compliance, preparation, and consulting for public charities and other exempt organizations.



AARON PHILLIPS, CPA

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- ◆ Specializes in tax planning, compliance, preparation and consulting for public charities, private foundations, and other exempt organizations, as well as tax compliance for estates, trusts, and individuals.

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