



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 nearly 100 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 30 partners and over 250 professionals within three Southern California offices. Our firm serves over 4,500 businesses and nearly 4,000 individuals. We prepare and review more than 250 Forms 990, 990-T, 990-PF, and state tax-exempt forms, and perform audits for more than 195 nonprofit organizations.



MITIGATING RISK FOR OUR NONPROFIT CLIENTS

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 Accountants (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 OMB Uniform Guidance Compliance Audits ("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 50 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
- ◆ 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
- ◆ Nonprofit Technology & Risk Services, including cybersecurity risk management, regulatory compliance, IT governance, and advisory analytics
- ◆ Client Accounting Services, including fractional CFO, controller, and business process outsourcing
- ◆ 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
- ◆ Unrelated business income assessments

ORGANIZATIONAL EXPERTISE

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





EXPERTISE

Our experienced team is composed of the following individuals who are dedicated to providing nonprofit organizations with high-level tax, regulatory and accounting consulting, tax compliance services, and financial statement audit and assurance services.

Please do not hesitate to contact any member of the Windes Nonprofit Team or via email at nonprofit@windes.com.



MICHAEL J. BARLOEWEN, CPA, CGMA

Partner, Nonprofit Practice Leader | mbarloewen@windes.com

- ◆ Mike has over 25 years of experience, specializing in audits of museums, educational institutions, social service and welfare organizations, foundations, health care clinics, associations, schools, and environmental organizations.



ELEANOR LIVINGSTON, CPA, MST

Director, Nonprofit Tax Services | elivingston@windes.com

- ◆ Eleanor has 25 years of accounting experience, focusing on strategic tax planning for exempt organizations, including applying for exemption, unrelated business income tax, and state registration requirements.



KELLY BUCK, CPA, MACCT

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

- ◆ Kelly specializes in social service organizations, museums, schools and higher-education institutions, religious organizations, healthcare entities, and audits for OMB "Uniform Guidance" (Single Audits).



TOM HUEY, CPA

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

- ◆ Tom has 25 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

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

- ◆ Ben is 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.



JEFFREY EHLERS, CPA

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

- ◆ Jeff's focus includes financial statement reporting, audit and review services, evaluation of internal controls, and business consulting services for privately held companies and nonprofit organizations.



AARON PHILLIPS, CPA

Senior Manager, Nonprofit Tax Services | aphillips@windes.com

- ◆ Aaron focuses on 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.



ALICIA MANNING, CPA

Senior Manager, Audit & Assurance | amanning@windes.com

- ◆ Alicia specializes in nonprofit accounting and has experience as both an external auditor and tax preparer and an internal executive team member.



CAYLEY FISH, CPA

Senior Manager, Nonprofit and Estate & Trust Services | cfish@windes.com

- ◆ Cayley focuses on tax planning and consulting for businesses of all sizes, as well as tax compliance for corporations, partnerships, trusts, estates, nonprofits, and individuals.



LESLIE MORI, CPA

Manager, Nonprofit Tax Services | lmori@windes.com

- ◆ Leslie focuses on tax planning, compliance and consulting for public charities and various exempt organizations.



KIRK THIVIERGE, CPA

Manager, Nonprofit Tax Services | kthivierge@windes.com

- ◆ Kirk focuses on tax planning, compliance, preparation and consulting for public charities, private foundations, and other exempt organizations, as well as tax compliance for estates and trusts.

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