



## 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 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 300 Forms 990, 990-T, 990-PF, and state tax-exempt forms, and perform audits for more than 225 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)

### 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  |   |

### 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

#### Headquarters

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