Audit & Assurance for the Modern Enterprise

For businesses looking for assurance services that extend beyond books and records, it’s imperative to partner with a company that understands your operations and corporate objectives – particularly one that will act as an ambassador to your future and help drive opportunity, sustainability and growth.

In partnership with The MFA Companies®, organizations from privately held businesses and global, public enterprises to local and national nonprofit organizations benefit from our best financial, operational and managerial recommendations that contribute in a real way to our customers’ competitive advantage and success.

“I have been involved with MFA in a variety of capacities over the years and what I appreciate most about them is their high level of competence combined with great accessibility and responsiveness. Not only can I count on them to perform a smooth and efficient audit for a reasonable price but I can also rely on them to listen, understand, and provide reliable guidance whenever I need it.”

Chip Marshall,
Chief Executive Officer,
Redshift Bioanalytics, Inc.
How MFA Can Help

With a risk-based, technical approach to the audit process, MFA’s seasoned professionals deliver successful engagements through effective collaboration and alignment with customers across key activities, deadlines and deliverables. Plus, our focus on communication and responsiveness means customers understand the process from start to finish.

- U.S. and International Audits
- Private and Public Company Audits
- Reviews and Compilations
- Fund Audits
- Employee Benefit Plan Audits
- Nonprofit Audits
- Attestation Engagements, Agreed-Upon Procedures and Special Reporting Engagements
- Forecasts and Projections
- Revenue Royalty Audits
- Overhead Audits
- Internal Audit Outsourcing and Co-Sourcing

- Audit Committee Consulting
- System and Organization Controls (SOC) Reports
  - SOC 1 (SSAE 18) Reports
  - SOC 2 Reports
  - SOC 3 Reports
  - SOC for Cybersecurity Reports
- Regulatory Reporting and Compliance
- Sarbanes-Oxley Compliance
- Internal Controls and Systems Process Assurance
- Bank Field Examinations
- Broker-Dealer Audits
- RIA Surprise Examinations

Validation of Our Quality

What MFA’s Audit and Assurance Services Can Do For You

- Streamline the audit process and develop a project plan that fits within your organization’s schedule and meets short- and long-term objectives
- Accelerate your ability to complete a due diligence review and effectively raise capital
- Provide confidence to banks and financial institutions as a means to facilitate financing arrangements and fuel sustainability and growth
- Convey professionalism and increase market confidence by displaying proper governance designed to effectively achieve corporate objectives
- Offer meaningful recommendations about various aspects of your business systems, internal controls, operational procedures and practices
Enabling Greater Outcomes For Our Customers

What we offer, how we deliver it and the unique ways in which we provide value to our customers is what attracts and influences decision makers to partner with MFA. Below are just a few of the many ways MFA drives competitive advantage and enables greater outcomes for its audit customers.

<table>
<thead>
<tr>
<th>MFA’s Audit Differentiators</th>
<th>MFA’s Audit Process</th>
<th>Most Other National Firms’ Audit Process</th>
<th>What This Means for You and Your Company</th>
</tr>
</thead>
<tbody>
<tr>
<td>Issuance of a high-quality audit opinion in conformity with auditing standards generally accepted in the United States</td>
<td>✓</td>
<td>✓</td>
<td>When performing audits and attestations, all licensed CPAs must adhere to Generally Accepted Auditing Standards, a set of guidelines and responsibilities promulgated by the Auditing Standards Board, a division of the American Institute of Certified Public Accountants (AICPA).</td>
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<tr>
<td>Deep industry expertise</td>
<td>✓</td>
<td>✓</td>
<td>MFA’s industry expertise spans every sector of the economy, giving us timely and valuable exposure to best practices in a broad range of industries which we share and implement with our customers to address their unique issues and challenges.</td>
</tr>
<tr>
<td>Preparation of issue-ready draft financial statement and footnotes</td>
<td>✓</td>
<td>✓</td>
<td>As a standard part of all MFA audit engagements, we prepare an issue-ready draft of the company’s financial statements and footnotes.</td>
</tr>
<tr>
<td>Preparation of current and deferred income tax provision and footnote disclosures</td>
<td>✓</td>
<td>✓</td>
<td>As a standard part of all MFA audit engagements, we prepare the company’s current and deferred income tax provision and footnote disclosures.</td>
</tr>
<tr>
<td>Quick response times</td>
<td>✓</td>
<td>✓</td>
<td>MFA operates under a strict “Sundown Rule” which means we respond to all customer emails and phone calls by end of day at the latest.</td>
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<tr>
<td>Minimal engagement team turnover</td>
<td>✓</td>
<td>✓</td>
<td>Prioritizing the minimization of engagement team turnover ensures MFA has a deep understanding of a customer’s business in order to challenge, offer insight, share perspectives and contribute to the elevation of standards in their organization.</td>
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<tr>
<td>Active involvement of experienced MFA team members with a consultative mindset</td>
<td>✓</td>
<td>✓</td>
<td>MFA customers always have a strong technical partner on their engagement team and by their side to assess implications and together tackle their most complex accounting issues.</td>
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</tbody>
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