



PUBLIC COMPANIES

SERVICES AND CAPABILITIES





Providing Services to Publicly Traded Companies

With approximately 500 professionals, Schneider Downs & Co., Inc. is the largest independent financial and business advisory firm in our region. The firm was founded in 1956 and is registered with the Public Company Accounting Oversight Board (PCAOB) as required by the Sarbanes-Oxley Act of 2002. The firm maintains a dedicated SEC Practice Group and is current on all technical and regulatory issues affecting public companies.

Highlights of Schneider Downs' SEC Practice

- Demonstrated capital market acceptance, with clients on NYSE, NASDAQ and over-the-counter markets
- Shareholders and managers have significant SEC experience, including many with experience gained at national accounting firms
- Considerable experience with integrated audits of internal control over financial reporting
- Successful PCAOB inspections of audits of our SEC registrant clients
- Annual participation in the AICPA's PCAOB/SEC National Conference
- Member of the Center for Audit Quality of the American Institute of Certified Public Accountants and Employee Benefit Plan Audit Quality Center
- Member of PrimeGlobal, an association of independent accounting firms

Audit and Assurance Services

- Audit and interim reviews of financial statements for Form 10-K and Form 10-Q filings
- Integrated audits of financial statements and internal control over financial reporting
- Assistance with SEC technical matters, including SEC Comment Letters, interpretations, etc.
- Assistance with Initial Public Offerings (IPO), secondary offerings and related Comfort Letters
- (ERISA) Employee Benefit Plans Audits and related Form 11-K filings

Broker/Dealer Services

- Audits of select Broker-Dealers
- Compliance review services
- Other regulatory services

Risk Advisory Services

- Risk management
- Internal Audit outsourcing and co-sourcing
- Sarbanes-Oxley Section 404 Implementation and Readiness Assessment
- Cyber and information security services
- Information technology audit
- Service Organization Control Reports (SOC)
- Internal control consulting
- Quality assurance review

Technology Advisory Services

- Software implementation and support
- Software selection services
- Disaster recovery and business continuity planning
- Productivity and process improvement
- Project management
- Data warehouse implementation
- IT strategic planning
- Implementation of budget management solutions
- Information security risk assessment review
- Information technology governance
- PCI compliance
- Cybersecurity assessments (penetration testing, vulnerability scanning, social engineering, infrastructure assessments and firewall vulnerability assessments)

Tax Services

- Domestic Income Tax Services
 - » Income tax compliance co-source / outsource
 - » Income tax accounting co-source / outsource
 - » Accounting methods and elections
 - » Cost segregation
 - » Research and Development (R&D)
 - » Maximization of export incentives
- State and Local Tax Services
 - » Income / Franchise tax
 - Multi-State tax planning
 - Controversies and dispute resolution
 - Nexus reviews
 - » Sales and Use Tax
 - Compliance and planning
 - Audit defense
 - Refund reviews
 - » Incentives / Credits
 - » Unclaimed property
- International Tax Services
 - » Quantitative services
 - E&P
 - Repatriation Analysis
 - Minimization of Subpart F income
 - » US Reporting for Foreign Payments / FATCA
 - » Forms 5471 / 8865 / 8858
 - » Transfer pricing / CbC reporting
 - » Expat / Inpat Compliance and Consulting
- Transaction Tax Services
 - » Deal structure modeling
 - » Due diligence
 - » Purchase accounting calculations
 - » Transaction Cost Analysis (TCA)

IPO and SPAC Services

- S-1 registration statements
- SEC filing requirements including 10-K and 10-Q preparation
- Segment accounting and disclosures
- SOX Section 404 internal control
- PCAOB audit preparation
- Management discussion and analysis
- Accounting policies and accounting research
- Complex equity structures
- FASB Topic 805 business combinations
- International and jurisdictional impacts
- Proxy materials
- Tax structure and diligence procedures



Complementary Advisory Services

- Accounting Standards Implementation and Consulting Services
- Transaction Advisory Services – merger and acquisition services
- Business and asset valuation services, including intangible valuation and purchase price allocation
- Litigation and dispute consulting / support services
- Fraud investigation
- Permanent and temporary placement service
- simplEASE AccountingSM Lease Accounting Software

The Schneider Downs Difference

National Firm Capabilities with a Regional Firm Approach

Service Approach

Schneider Downs is among the top 60 largest accounting firms in the United States. The breadth and depth of our integrated services allows us to offer our clients a viable alternative to the national firms. Despite our growth, we have retained our regional-firm ethic of responsive, personalized service – our senior executives are in the field alongside our clients. You will always have their ear, and their advice, when needs arise.

Schneider Downs' Five Business Units

Our 65 years of practice give clients access not only to traditional assurance and tax services, but also an extensive array of business advisory and consulting services. What makes us unique is our local and accessible in-house capabilities, complemented by the extensive global reach of PrimeGlobal, along with our firm's continuous investment in subject matter expertise to serve our growing domestic and international clients.

Schneider Downs is registered with the Public Company Accounting Oversight Board (PCAOB) and became an early member of the AICPA's Center for Audit Quality, Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center.

PrimeGlobal

Schneider Downs' Global Reach



Schneider Downs' global service delivery model incorporates the PrimeGlobal association of more than 300 highly successful independent public accounting firms. PrimeGlobal's independent member firms house a combined total of more than 3,000 partners, 26,000 employees and 800 offices in 100 countries around the globe. PrimeGlobal is one of the top five associations of independent accounting firms in the world.

Schneider Downs works with PrimeGlobal member firms throughout the world to coordinate our clients' business needs. Member firms adhere to the highest-quality procedures to ensure that clients receive the best business advice for their needs and circumstances.

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