

Public Company and SEC Services: Expertise, Experience, and Empathy

The rules and regulations surrounding financial transparency and SEC reporting responsibilities for public companies today are daunting. Engaging with a CPA firm that you can trust to fully understand your organization and your compliance needs is critical. What is also vital to your peace of mind is that you partner with a firm that offers its services with respect, candor, and dedication.

RotenbergMeril is well recognized as one of the Top 100 SEC audit firms in the United States and is one of the fastest growing SEC audit firms in the New York/New Jersey metropolitan area. Our firm is registered with the Public Company Accounting Oversight Board (PCAOB) and the Canadian Public Accountability Board (CPAB) and qualified to audit companies throughout North America. RotenbergMeril is also a member of the American Institute of Certified Public Accountants (AICPA) Center for Audit Quality which requires member firms to have specific quality control policies and procedures in effect.

Our success in SEC auditing is based on the high-quality experience of our partners and managers, many of whom gained their expertise at either one of the large international accounting firm's or a large regional audit firms.

Our SEC Services Group focuses on serving publicly traded mid-sized and emerging-growth companies in a wide range of industries. Our audits are specifically designed with consideration for your company's internal controls, systems, and personnel. We also provide services to non-audit registrant clients with the same considerations and focused dedication on helping you meet your organizational objectives. All of our public and private clients benefit not only from our specialized accounting, tax, and valuation knowledge but also from the highly personalized attention we afford to each of our clients.

Our Approach: Consultative, High-level Support with Minimal Risk

Our approach is designed to minimize business and audit risk associated with the audit process by maintaining high-quality client acceptance standards. Our policies seek out relationships with company management who have a high degree of integrity and competence. Each engagement is reviewed by a partner who is not part of the engagement team in order to provide an objective assessment of the audit and accounting issues and financial statements before they are finalized.



Quality Counts

At RotenbergMeril, we believe that quality counts, so we make sure that our team is always in the know, and that all of our clients receive the best possible service.

TRAINING AND EDUCATION

We have instituted some of the highest-quality SEC reporting and auditing training programs for our professional staff, given by organizations such as the SEC Institute, the PCAOB, PPC Auditwatch, and the AICPA. This translates into efficient audits, fewer SEC comment letters, and better financial reporting for our SEC registrant clients. We continually keep our clients informed of the latest SEC and Financial Accounting Standards Board (FASB) developments, and we maintain an active involvement with audit committees to ensure their participation.

EXPERIENCE AND DEDICATION

Our success in SEC auditing is based on the extensive experience of our partners and managers, many of whom gained their expertise at international accounting firms as well as quality mid-sized regional SEC audit firms. All of our public and private clients benefit not only from specialized accounting, tax, and valuation knowledge that rivals large accounting firms, but also from highly personalized attention and timely service.

We regularly provide guidance to our clients with their prospectuses, proxy statements, Form S-1's, and Form 10-K's. We can guide companies that are considering an IPO through the IPO process, including the preparation of your Form S-1 and prospectus and the audit of your financial statements under PCAOB audit standards. We continually keep our clients informed of the latest SEC and Financial Accounting Standards Board (FASB) developments, and we maintain an active involvement with audit committees to ensure their participation.

Outsourced Services for SEC Registrants

In addition to SEC audit services, RotenbergMeril also provides non audit services for SEC Registrants. The knowledge we have obtained in the audit and filing process has created the foundation of expertise that makes us uniquely qualified to help many of the emerging market registrants. We are most effective for Registrants in the growth phase of their development and are looking to outsource some of the more technical aspects of the Public reporting requirements. We have experience with Registrants in the following service areas:

- Outsourced accounting and bookkeeping
- Preparation of financial statements and footnotes
- Preparation of Form 10-K and 10-Q, including MD&A
- Preparation of prospectuses and registration statements, including pro-forma disclosures
- Reverse acquisition transactions
- GAAP research
- Assistance with responses to SEC comment letters
- Sarbanes-Oxley 404 internal controls documentation and testing
- Analysis of complex debt and equity transactions
- Outsourced internal audits
- Tax compliance
- Income tax provisions and deferred taxes
- Uncertain income tax position analysis
- Mergers and acquisitions due diligence
- Valuation of goodwill and intangibles
- Impairment analysis for long-lived assets and goodwill
- Purchase price allocations
- Service on audit committee as financial expert
- Transfer pricing services



Experience. Vision. Clarity. Knowledge.

Hiring the right firm to oversee your SEC reporting responsibilities is vital to your business. Both *NJBiz* and *New Jersey Business Magazine* rank RotenbergMeril as one of the top accounting firms in New Jersey, and our firm has recently been recognized by *INSIDE Public Accounting* as one of the Top Five Fastest Growing Firms in the Northeast. When you need a powerful ally for your firm, rely on RotenbergMeril.

Welcome to RotenbergMeril, where results exceed expectations.

To learn more about our firm's capabilities and how we can serve your SEC public company needs, visit www.rmsbg.com or call (201) 487-8383.

RotenbergMeril is PCAOB registered and a member of the Center for Public Company Audit Firms, the Employee Benefit Plan Audit Quality Center, and the Forensic Valuation Services (FVS) section of the American Institute of Certified Public Accountants. We offer comprehensive technical skills, extensive knowledge and experience, and a sustained commitment to personal attention that help our diverse clients meet their financial and regulatory objectives. Our integrated and specialized services include:

- Audit & Accounting Services
- Public Company & SEC Services
- Benefit Plan/ERISA Services
- Taxation Services
- Financial Outsourcing Services
- Litigation Support and Valuation Services
- International Consulting

We invite you to learn more about us at www.rmsbg.com.