

OUR PERFORMANCE IS
DRIVEN BY QUALITY



CAPABILITY STATEMENT

OVERVIEW

Solid Background

Long & Associates (L&A) is a specialty accounting and consulting firm that helps companies stay on top of compliance and address the financial assurance they need to grow and prosper. Founded in 2002 in Metro Atlanta, L&A focuses on employee benefit plan audits, SOX compliance, J-SOX compliance and a broad array of assurance services.

Today, Long & Associates is a thriving practice that blends the best of Big Four experience and specialty expertise with the kind of personal client service that sustains long-term relationships. Clients value the level of partner involvement, the firm's on-going commitment to excellence and its reputation for quality work.

In short, clients choose L&A for its...

Experience

- Managing partner with eight years of Big Four experience
- Over 30 years of accounting and audit experience
- Specialty expertise: EBP audits, SOX compliance and J-SOX compliance

Service

- Personal attention
- Accessibility
- Flexibility

Involvement

- High level of partner involvement in the relationship
- Alert to ongoing accounting changes that impact clients
- Actively engaged in the profession through important affiliations

Commitment

- Committed to excellence in the conduct of business
- Focused on delivering timely and cost-effective solutions
- Dedicated to meeting and exceeding expectations

Reputation

- Delivering quality work since established in 2002
- Client testimonials
- Peer review

L&A clients further benefit from our membership in the AICPA's Employee Benefit Plan Audit Quality Center, a comprehensive resource for employee benefit plan audits.

Long & Associates is your comprehensive Metro Atlanta resource to audit employee benefit plans and advise you on ERISA compliance.

Our Vision

Our vision year after year is to be respected by our peers and valued by our growing list of clients as a premier audit and assurance practice in Metro Atlanta.

Our Mission

Everything we do is inspired by our enduring mission:

- To establish long-term relationships that value from our blend of experience, specialty expertise and attention to client service;
- To conduct ourselves with integrity at every point of service, with every client engagement and through each endeavor we support; and
- To remain true to our philosophies, methods and practices to deliver quality service for a fair and reasonable fee.

CAPABILITY STATEMENT

SERVICES

Assurance and Accounting



Assuring that your financial statements are a fair representation of your business is critical to satisfying stakeholders, board members and regulatory agencies alike. But Long & Associates knows that one size does not fit all. From significant private companies seeking additional funding to franchises needing to verify location sales, businesses look to L&A for the appropriate level of reporting and assurance to meet their needs.

- Audit services • Review services • Compilations

Additional assurance and accounting services include:

- Agreed-upon procedures • Special reports – specific elements of financial statements
- Financial statements preparation • Internal control review • Forecasts and projections

Risk Advisory



Internal controls. Risk management. Compliance. How does your business measure up? How can it avoid potential exposure? Long & Associates helps you address accountability head-on with risk advisory services that extend to internal audit, Sarbanes-Oxley compliance (SOX) and J-SOX compliance. Risk advisory clients benefit from our public accounting experience and in-depth understanding of internal control systems. We work with you to identify reporting requirements, assess the level of success in meeting those requirements, and determine the steps to minimize future exposure.

- Internal Audit
- Sarbanes-Oxley Compliance
- Japanese Sarbanes-Oxley Compliance (J-SOX)

Business Advisory



Businesses like yours face decisions every day that can have a significant impact on financial reporting. Which accounting software is the best for companies like ours? Should we spin off a division as a separate company? How will our planned expansion impact our financials? L&A is there to help you every step of the way with...

- Accounting software selection
- Business entity selection and formation
- Forecasts and projections
- Other business advisory services

Employee Benefit Plans



ERISA compliance requirements for employee benefit plans are complex, but necessary to protect the interests of your employees. Long & Associates specializes in employee benefit plan audits, with our largest employer retirement plan portfolio audited representing over \$250 million in combined assets. As a member of the Public Company Accounting Oversight Board, L&A services extend to 11-K filings for public companies.

Employee Benefit Plan Audits

- 401(k) plans (including those under a collective bargaining agreement) • 403(b) plans
- Money purchase pension plans • Profit-sharing plans • Defined contribution pension plans
- Defined benefit pension plans • Health & welfare plans • 11-K filings

Employee Benefit Plan Advisory Services

- Plan operations consulting • Guidance on ERISA correction programs • Form 5500 preparation and filings