

EMPLOYEE BENEFITS AUDIT SERVICES

For many companies, employees are their most valuable asset. So providing solid, well-administered 401(k) plans and profit sharing plans is an important tool in recruiting and maintaining a quality workforce.

The Employee Retirement Income Security Act of 1975 (ERISA) protects the retirement assets of Americans by implementing rules that qualified plans must follow to ensure that plan fiduciaries do not misuse plan assets. The AICPA standards are the benchmark of the commitment of firms like Rushton to quality performance and client service. Part of those requirements are that benefit plans be audited.

Rushton's audit division is committed to performing the highest quality of auditing services for employee benefit plans. As a member of the American Institute of CPAs (AICPA) Employee Benefit Plan Audit Quality Center, Rushton is among the most highly qualified CPA firms in the country to perform these audit services.

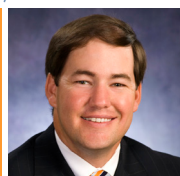
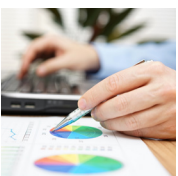
AICPA Employee Benefit Plan Audit Quality Center member firms demonstrate their commitment to providing quality audit services to ERISA plans by voluntarily adhering to higher standards of audit quality in their policies, procedures and training related to the performance of benefit plan audits. As an AICPA member, Rushton's audits are subject to peer review within the AICPA network to ensure quality. In addition, participation in periodic training specific to various benefit plans is required to maintain membership.

TYPES OF PLANS RUSHTON AUDITS

- Defined Benefit Pension Plans
- Defined Contribution Pension Plans
- Profit Sharing Plans
- 401(k) Plans
- 403(b) Plans
- ESOP (Employee Stock Ownership Plans)
- Health and Welfare Plans (VEBA)



Perry Barnett, CPA



Nick Bruner, CPA, CVA, CFE

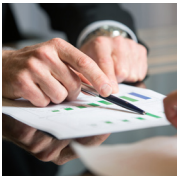


ENSURING PLAN ACCOUNTABILITY

Independent audits of employee benefit plan financial statements ensure plan accountability. The audit provides an independent, third-party report to participants, plan management, the Department of Labor and others that indicates whether the plan's financial statements provide reliable information to assess the plan's present and future ability to pay benefits.

RUSHTON'S SPECIALIZED EXPERTISE

Employee benefit plan audits have unique audit and reporting requirements and are different from other financial audits. Rushton's experienced team has the requisite knowledge of employee benefit plan audit requirements and the expertise to perform the audit in accordance with the highest professional auditing standards.



Certified Public Accountants

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