



Photo: Courtesy of Ruthson Zimmerman



NOVOGRADAC®

EMPLOYEE BENEFIT PLAN AUDITING SERVICES

Providing professional compliance and financial audits of your employee benefit plans.

KNOWLEDGE ♦ EXPERIENCE ♦ SERVICE

EXPERT GUIDANCE BASED ON EXPERIENCE, KNOWLEDGE AND RESPONSIVENESS

Novogradac has resources to help clients with auditing employee benefit plans, providing teams of knowledgeable, experienced individuals to complete audits. Our team includes informed, experienced partners with a dedicated group of professionals. Novogradac is accessible, responsive to the clients needs and meets deadlines effectively and efficiently

PROVIDING ASSISTANCE WHERE IT'S NEEDED

Many companies maintain an employee benefit plan—such as a 401(k), 403(b) or pension plan—as part of their overall benefits package. Generally, if such a plan has 100 or more eligible participants on the first day of the plan year, it may be required to be audited by a third-party auditor.

THESE AUDITS CONTAIN TWO MAJOR COMPONENTS:

- **Compliance**—These audits are designed to test compliance with Department of Labor (DOL) and Internal Revenue Service (IRS) regulations. It is also important to assure that the plan is being operated in compliance with the related plan document and adoption agreement.
- **Financial**—These audits are also designed to obtain reasonable assurance about whether the related financial statements are free from material misstatement. An audit also includes an evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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EMPLOYEE BENEFIT AUDITING SERVICES

Novogradac has extensive experience auditing various types of employee benefit plans that fall under the Employee Retirement Income Security Act (ERISA), including the following:

- Defined contribution plans
- Defined benefit plans
- 401(k) plans
- 403(b) plans
- Pension plans
- SEC Form 11-K plans

QUALIFIED, EXPERT KNOWLEDGE

Novogradac is a member of the American Institute of Certified Public Accountants (AICPA) Employee Benefit Plan Audit Quality Center (EBPAQC). The EBPAQC is a voluntary membership organization established to promote the quality of employee benefit plan audits.

Multiple members of Novogradac's employee benefit team attend the AICPA Employee Benefit Plans Conference each year. We continuously monitor and stay current with the ERISA, DOL and IRS regulations and guidance in order to provide the best service to our clients.