



A&M provides solutions to clients involved in accounting crises such as restatements, filing delays, inaccurate financial statements and difficult year-end audits. We create sustainable improvements to financial reporting to mitigate future risk.

Accounting crises can raise the interest of shareholders, auditors, regulators, stock exchanges and possibly law enforcement, in addition to having adverse operational impacts. Under these circumstances, boards of directors and management teams require the experience of forensic accountants and other professionals that can quickly and efficiently resolve financial accounting matters, allowing your focus to remain on current and future business performance.

ABOUT ALVAREZ & MARSAL

Since 1983, Alvarez & Marsal (A&M) has set the standard for working with organizations to solve complex problems, boost operating performance and maximize value for stakeholders. A leading independent global professional services firm, A&M draws on its deep operational and turnaround heritage to help companies across the industry spectrum improve operating and financial performance, and to navigate business, litigation and tax matters with speed, responsiveness and unmatched quality.

Whether serving as business advisers, experts or in interim management roles during periods of change or transition, A&M stands for leadership, problem solving and value creation. A&M clients range from Global 1,000 to middle market companies and institutions around the world that are both publicly held and privately owned. With a bias toward action, implementation and results, Alvarez & Marsal professionals serve large and midcap private equity firms, company management and boards and other stakeholders aiming to drive sustainable results up and down the balance sheet.

Alvarez & Marsal has been recognized as one of the Best Firms to Work For by *Consulting* magazine and has ranked as one of the Top 50 Consulting Firms by Vault.

To learn more, visit
www.alvarezandmarsal.com

THE A&M ADVANTAGE

Our seasoned professionals provide a wide range of specialized analytical, investigative, and business consulting services to major law firms, corporate counsel and management of companies to address urgent and complex accounting and finance issues, when experienced resources and speed to action are vital to success. We are uniquely trained to assess problem situations, meet various client deadlines and keep other considerations in mind. Our professionals bring a unique ability to frame problems and activate findings in a clear and meaningful way. With the crisis contained, we help accounting organizations identify key issues and their root causes, and collaboratively develop and implement practical solutions that yield measurable and sustainable results.

Our extensive experience, both as consultants and in industry positions, allows us to assist clients in resolving crises and reporting problems such as:

- Restatements, post-closing adjustments and / or accounting reconstructions
- Accounting irregularities or fraud
- Incomplete or inaccurate financial statements
- Inability to meet internal, external or regulatory reporting / audit deadlines
- Delinquent SEC or other filings
- Potential de-listings from public stock exchanges
- Credibility issues related to financial reporting
- Unexpected turnover in the Controller, CAO or CFO functions
- Reportable condition and / or material weakness letters
- Inadequate accounting leadership or resources
- Poor closing processes, calendars and account reconciliations

OUR SERVICES

- Financial Statement Restatements
- Financial Statement Audit Preparedness
- Financial Fraud Investigations
- Accounting Irregularity Investigations
- GAAP and IFRS Impact Analysis and Implementations
- Financial and Operational Reporting
- Corporate Governance Strategy and Implementation
- Regulatory Inquiry Assistance
- Accounting Organizational Design and Development
- Interim Management
 - CFO
 - Controller / Chief Accounting Officer
 - Tax Director
 - Treasurer
- Anti-Corruption Consulting (e.g., FCPA)
- Forensic Technology and Data Mining (e.g., electronic discovery and computer forensics)
- Internal Audit Design and Implementation