



# RESOLVING ACCOUNTING CRISES

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.

## 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



## ABOUT ALVAREZ & MARSAL GLOBAL FORENSIC AND DISPUTE SERVICES

Alvarez & Marsal (A&M) is a global professional services firm specializing in turnaround and interim management, performance improvement and business advisory services. A&M delivers specialist operational, consulting and industry expertise to management and investors seeking to accelerate performance, overcome challenges and maximize value across the corporate and investment lifecycles. Founded in 1983, the firm is known for its distinctive restructuring heritage, hands-on approach and relentless focus on execution and results.

A&M's global forensic and dispute services practice has set a new standard for bringing a practical, results-oriented approach to solving problems related to business investigations, complex disputes and regulatory interventions. From the boardroom to the courtroom, the firm delivers a wide array of solutions to contentious situations by drawing on the deep skills, diverse disciplines and experiences of its professionals who offer a unique ability to articulate complex findings in a clear and meaningful manner. To learn more, visit [www.alvarezandmarsal.com](http://www.alvarezandmarsal.com).

\* Note: Alvarez & Marsal employs CPAs but is not a licensed CPA firm.

## OUR SERVICES

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| <ul style="list-style-type: none"> <li>▪ Financial Statement Restatements</li> <li>▪ Financial Statement Audit Preparedness</li> <li>▪ Financial Fraud Investigations</li> <li>▪ Accounting Irregularity Investigations</li> <li>▪ GAAP and IFRS Impact Analysis and Implementations</li> <li>▪ Financial and Operational Reporting</li> <li>▪ Corporate Governance Strategy and Implementation</li> <li>▪ Regulatory Inquiry Assistance</li> <li>▪ Anti-Corruption Consulting (e.g., FCPA)</li> </ul> | <ul style="list-style-type: none"> <li>▪ Accounting Organizational Design and Development</li> <li>▪ Interim Management               <ul style="list-style-type: none"> <li>– CFO</li> <li>– Controller / Chief Accounting Officer</li> <li>– Tax Director</li> <li>– Treasurer</li> </ul> </li> <li>▪ Forensic Technology and Data Mining (e.g., electronic discovery and computer forensics)</li> <li>▪ Internal Audit Design and Implementation</li> </ul> |
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