

AUDIT AND ASSURANCE SERVICES

Efficient, Effective Audits

Audits have a tendency to become a lengthy and involved process, which is why it's critical to partner with a CPA firm that is focused on timely and accurate execution. At MFA, we believe that delivering efficient, effective and comprehensive audits on time and with no surprises is paramount. We recognize the benefits of a well-planned, proactive approach and go to great lengths to streamline the audit process and develop a project plan that fits within your organization's schedule.

Part and parcel to our approach is to go beyond the books and records to gain insight into your operations and financial objectives. This approach significantly increases our effectiveness, enabling us to make more meaningful recommendations about various aspects of your business systems, internal controls, operational procedures and practices. The result is an added value

MFA sets the bar high, providing audit and assurance services of superior quality and without delay. Our standards not only guide the outputs we deliver, but also extend to the quality of the communication, relationships and research that feed the process.



MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

of service that often transcends the traditional accounting firm-client relationship. We believe that out of this expanded relationship flow our best financial, operational and managerial recommendations that will contribute in a real way to your success.

You Have *Our Attention*

The key to a successful relationship is reliable and responsive communication and at MFA, open lines of communication are valued, respected and continual with our clients. Our partners and senior-level managers are deeply involved in your engagement, giving your organization immediate access to high level expertise and the critical information you need – a significant upgrade for organizations that have become accustomed to waiting for answers from a large and distant national office. MFA’s low turnover rate is another boon for our clients; it translates into avoiding the gross inefficiencies associated with continually “starting over” with new teams as well as the dilution of account knowledge that typically occurs with high turnover rates. We want your business year after year, and we’re prepared to earn it.

Services Tailored to Grow With You

Looking to expand internationally? Expecting rapid growth? MFA’s audit and assurance services are designed to grow with you. Many of MFA’s clients flourish, and have grown to become multi-state and multi-national operators and we have been there with them. We’re large enough and have the expertise necessary to serve very complex needs but what never gets lost in the shuffle is that high level of personal service that allows us to continually focus on you, your business and your priorities.

Validation of Our Quality

The delivery of top quality audit, tax and other services demands rigorous adherence to ever-changing statutes and rules. To assure that MFA meets and exceeds all of these requirements, we are members of a variety of oversight organizations that share best practices and monitor our performance. These organizations include:

PCAOB

MFA is registered with the Public Company Accounting Oversight Board (“PCAOB”). The PCAOB is a private sector, nonprofit corporation, created by the Sarbanes-Oxley Act 2002, to oversee the auditors of public companies and protect the interests of investors.

Peer Review Program

In the history of the firm, MFA’s assurance practice area has consistently received unqualified peer review reports with no letters of comment. For our most recent Peer Review Report (for the year ended June 30, 2010) we received a Pass Rating under the new American Institute of Certified Public Accountants (AICPA) guidelines. These ratings place MFA in an exclusive category of the top quality CPA firms in the U.S.

Audit and Assurance Services

- U.S. and International Audits
- Private and Public Company Audits
- Reviews and Compilations
- Employee Benefit Plan Audits
- Nonprofit Audits
- Attestation Engagements, Agreed-Upon Procedures and Special Reporting Engagements
- Forecasts and Projections
- Revenue Royalty Audits
- Overhead Audits
- Internal Audit Outsourcing and Co-Sourcing
- Audit Committee Consulting
- Service Organization Control Reports (SOC)
 - SOC 1 (SSAE 18) reports
 - SOC 2 reports
 - SOC 3 reports
- Due Diligence
- Regulatory Reporting and Compliance
- Sarbanes-Oxley Compliance
- Internal Controls and Systems Process Assurance
- Bank Field Examinations
 - Broker-Dealer Audits
 - RIA Surprise Examinations
- International Financial Reporting Standards (IFRS)
- XBRL (eXtensible Business Reporting Language) Readiness and Implementation

