

PUBLIC COMPANY PRACTICE

Proven Success

MFA has been instrumental in assisting publicly traded companies with a wide variety of services. Whether performing quarterly reviews, annual audits, specialized services or liaising with regulators, our public company clients know they can count on us for highly technical expertise and insight combined with innovative and exacting execution, quick response and diligent follow-up. Our ability to consistently deliver the ideal combination of expertise, service and price to publicly traded companies has earned us a reputation as an attractive alternative to the Big 4 and national firms.

An Ideal Fit for Small Public Companies

In working with MFA, you will experience the combined benefits of high level expertise and personalized service. MFA's streamlined, accessible organizational structure means our firm is able to mobilize quickly to service our public company clients, ensuring flexibility and responsiveness to your changing needs.

Step outside of the Big 4 and national firms to experience an entirely new category of support. MFA's Public Company Practice offers senior level experts who are committed to giving you the time, attention and strategic guidance you require.



MOODY, FAMIGLIETTI & ANDRONICO
Certified Public Accountants & Consultants

Our versatility is especially important for small public companies, which may not have the resources to stay on top of ongoing regulatory and reporting requirements, and therefore benefit greatly from our more collaborative approach. Our reasonable fees are another exceptional benefit, one that leaves more of your dollars focused on operations, generating profit and optimizing shareholder value.

Qualified Audit Professionals

Our Public Company Practice includes a team of professionals with a wealth of SEC experience obtained through many years of working for the Big 4 or national firms and international, multi-billion dollar publicly traded companies. Our professionals have worked extensively with public filers on everything from initial SEC registration and public debt filings to ongoing SEC reporting and compliance for quarterly reviews and annual audits of financial statements, internal controls attestation and complex accounting and financial matters facing today's publicly traded companies.

Second Source Provider for Non-Audit Advisory Services

MFA successfully fulfills the independence-driven needs of public companies by serving as a complementary provider of non-audit advisory services such as tax planning, compliance tax provision work, Sarbanes-Oxley compliance and business valuations. We often act as an extension of a public company's internal team, bringing standby senior level technical expertise to bear on complex issues they need resolved, whether it be revenue recognition, transfer pricing, stock compensation, derivatives, purchase accounting, intangible asset valuation or goodwill impairment.

Our Services for Public Companies

AUDIT AND ASSURANCE

- U.S. and International Audits

TAXATION

- U.S., State, Local and International Tax Compliance and Strategies
- Calculation of Current and Deferred Tax Provisions
- Transfer Pricing
- Sales and Use Tax
- Executive Tax Returns
- Cost Segregation Studies

TECHNICAL ACCOUNTING ADVISORY

- GAAP and IFRS Support
- Revenue Recognition
- Complex GAAP Position Paper Support
- ASC 740 Tax Provisions
- ASC 740-10 Accounting for Uncertainty in Income Taxes
- ASC 718 and ASC 505 Compensation Accounting
- ASC 815 Derivatives
- ASC 810 Noncontrolling Interest Analysis
- eXtensible Business Reporting Language (XBRL)
- SEC Regulations and Related Matters

VALUATION

- ASC 805/ASC 350/ASC 360 Goodwill and Intangible Asset Valuation, Allocation and Impairment

COMPLIANCE AND INTERNAL CONTROLS

- Sarbanes-Oxley Implementation and Compliance
- Internal Control Evaluation and Remediation
- Fraud Investigation and Prevention

TRANSACTION SERVICES

- Mergers, Acquisitions and Reorganizations
- Negotiation Support
- Financial and IT Due Diligence
- Recapitalizations
- Feasibility Studies