

SOLUTIONS BEYOND THE OBVIOUS

Firm Overview



TRONCONI SEGARRA
& ASSOCIATES^{LLP}

Certified Public Accountants
Business Consultants

Introducing Tronconi Segarra & Associates

Solutions Beyond the Obvious. More than a theme line, it's the philosophy that Tronconi Segarra & Associates' partners adopted many years ago to convey how they, and all Firm associates, serve and work with our clients...providing more in-depth information to our clients, taking a closer look at our clients' business activities, inquiring about more than just accounting, auditing and tax matters, ensuring that our most senior level professionals are intimately involved in every client engagement, and tapping into the unique, collective expertise and experience of all of our associates to develop innovative ways to assist our clients in achieving their objectives.

Over the years, our clients have told us that our solutions have made a difference in their businesses and given them the confidence to take the next steps – acquire a new business, expand a plant, open a new branch, prepare to sell, hire additional employees, secure external financing, develop an executive compensation program, and more. In other words, grow, prosper and provide opportunity to numerous stakeholders...employees, vendors, customers...even the cities and towns in which they do business.

This is what makes our Firm different. A practiced commitment to put our clients first. A dedication to maintain the highest ethical standards. A belief that the trust we have earned from our clients is more precious than gold. And a desire to constantly improve, challenge ourselves, and do better each and every day.

Facts and Figures

- Full-service Certified Public Accounting/Business Consulting firm, offering traditional accounting, auditing and tax services, plus specialized services including, but not limited to, outsource services (CFO, tax director), state & local tax consulting, transaction advisory services, Canadian/international business consulting and compliance services, business valuations, fraud & forensic accounting & auditing, and internal audit/risk assessment.
- Serving clients in a wide range of industry sectors, including, but not limited to, manufacturing, higher education, retail food, healthcare, entertainment/gaming/hospitality, wholesale/distribution, franchisees, chemicals, defense contracting, school districts, municipalities and governmental entities, and small businesses.
- 150 Firm members, including nearly 75 CPAs. Many of our associates hold additional certifications and designations, including but not limited to, Masters in Business Administration (MBA), AICPA ABV (Accredited in Business Valuation) and Certified Fraud Examiner (CFE).
- 22 partners and 15 principals in our team of senior management professionals, many of whom have large, national CPA firm experience.
- Many are members of the American Institute of Certified Public Accountants (AICPA), the New York State Society of Certified Public Accountants (NYSSCPA) and several other professional organizations as well.
- Participant of the AICPA triennial Peer Review Program. Our most recent peer review resulted in a rating of "Pass," with no letter of comment, the highest peer review rating conferred by the AICPA.

Learn more by visiting www.tsacpa.com.

The Benefits of Engaging Tronconi Segarra & Associates

- Your professional services will be provided by skilled, experienced CPAs, accountants and other para-professionals focused on delivering your work accurately and efficiently.
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- Above all, Firm associates will exhibit qualities of honesty, integrity, enthusiasm and innovation in the delivery of professional services to you.

Some of the industries we serve include:

- Manufacturing
- Wholesale/distribution
- Healthcare companies
- Medical practices
- Medical imaging facilities
- Higher education
- Labor unions
- Automobile dealerships
- Technology companies
- Financial institutions
- Convenience stores/chains
- Professional services firms
- Municipalities and other governmental sectors
- School districts
- Not-for-profit organizations and foundations
- Franchisees
- Gaming/entertainment/sports venues
- Foodservice
- Utilities

To learn more about Tronconi Segarra & Associates, contact Jim Segarra, Managing Partner, at 716.633.1373, or visit us at www.tsacpa.com.



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8321 Main Street / Williamsville, NY, 14221 / 716.633.1373 / Fax 716.633.1099
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To learn more about our Auditing services, contact one of our Accounting and Auditing partners or visit us at www.tsacpa.com.



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Employee Benefit Plan Services



Employee Benefit Plan Services

Audit

It can be challenging for an employer to understand and comply with the numerous fiduciary responsibilities accompanying employee benefit plan offerings. Tronconi Segarra & Associates has extensive experience with audits of employee benefit plans for public and private plan sponsors of defined benefit and defined contribution plans. We have been accepted as members of the AICPA Employee Benefit Plan Audit Quality Center ("EBPAQC"); and we continue to demonstrate that we meet the stringent qualifications required to earn this designation by following specific audit policies and procedures and obtaining annual continuing professional education specific to employee benefit plans. Furthering our commitment to providing the highest quality of services to our clients, we are members of the International Foundation of Employee Benefit Plans.

We offer our clients a documented, streamlined audit approach, a timetable from audit inception to completion, and superior client service every step of the way. Specific employee benefit plan audit services include:

- Full scope or limited scope audits of qualified defined contribution and defined benefit employee benefit plans as required by the Employee Retirement Income Security Act ("ERISA").
- Audits of 401(k), 403(b), profit sharing, pension and multi-employer plans.
- Multi-employer and single-employer Taft-Hartley employee benefit plan audits, and training fund audits.
- Audits of welfare benefit plans.
- Review of Form 5500.
- Multi-year audits of plans not compliant with annual reporting obligations.
- Consultation regarding operational defects.
- Consultation regarding plan termination.
- Consultation regarding issues of eligibility, vesting, deferral calculations and remittance and employer contribution calculations.
- Technical updates on DOL or IRS matters.

Tax

Tronconi Segarra & Associates offers a wide range of tax compliance and planning services to qualified retirement plans and equity-based plans such as options, SARs and phantom stock. Specific tax services include:

- Annual Form 5500 preparation.
- Annual contribution calculations and allocations.
- DOL notice filings
- SARs/phantom stock design assistance and review
- Tax advice

Members:



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Business Valuation Services



Business Valuation Services

Establishing the worth of a business is rarely an easy process; yet knowing the worth of one's business is essential to executing both simple and complex business operations and transactions. The objective of a valuation is to provide an estimate of the value of a business or combination of entities for a described purpose, at a stated point in time. We perform valuation engagements in accordance with uniform professional standards, as promulgated by the National Association of Certified Valuators and Analysts and the American Institute of Certified Public Accountants.

Business owners, CFOs, attorneys and others in business and professional positions seek our valuation services in order to obtain the necessary information to execute their business operations and transactions from a position of strength. We recommend a new valuation to our business clients approximately once every three to five years so that they have the most up-to-date facts and figures possible, considering possible changes in their operations, industry and the national economy.

Businesses should consider having a valuation performed for the following purposes:

- Valuations for mergers and acquisitions.
- Validate whether or not past equity transactions were made at an appropriate arm's length price – not too high or too low.
- Provide management with information about the true value of their respective businesses to facilitate important strategic decisions.
- Support for gifting purposes.
- Establish a value for business for a sale to a third-party, in whole or in part.
- Determine value utilized within a buy-sell agreement governing a group of shareholders.
- Reduce the potential exposure from scrutiny imposed by oversight organizations, such as the IRS.
- Enhance the ability to monetize the business. In other words, assist in making management decisions (such as reducing costs or inventory levels) that will lead to a higher value in the future and a business that can more easily be sold to a third party.
- Aid in modifying the ownership structure of a business in the event of incoming or exiting partners.

Our Firm has performed valuations in numerous industries across the U.S. including, but not limited to, the manufacturing, medical and lumber industries. A typical engagement requires that we independently develop a valuation approach, method and assumptions as deemed appropriate, using our professional judgment and knowledge of the specific business. The client deliverable is a signed valuation report that includes detailed support for each assumption included within the report and provides the highest degree of support if examined by a third party.

In addition to providing valuations for the purposes above, we also work closely with attorneys to provide valuation services for marital dissolutions and shareholder disputes, and to provide expert witness testimony and litigation support as needed in regard to any valuations.

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- Foodservice
- Utilities

To learn more about our Business Valuation services, contact Jim Segarra, CPA, Andy Moon, CPA/ABV, Al Marotto, CPA/ABV, or Adam Ohar, CPA/ABV; or visit us at www.tsacpa.com.



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Transaction Advisory and M&A Advisory Services



Transaction Advisory and M&A Advisory Services

Known for our ability to quickly understand the desired goal and get it done right the first time, the experienced professionals from the Tronconi Segarra & Associates Transaction Advisory/M&A Advisory Services team can be trusted to provide the appropriate strategic direction needed to maximize your deal value, minimize risk for all stakeholders and achieve an efficient and swift closing. Our proven expertise in providing our clients (private equity firms, brokers, attorneys, public and private companies) with significant added value has earned us both respect and the ultimate compliment – repeat business. Our services include:

Transaction Advisory Services:

- Quality of earnings analysis
- Deal structuring & contract assistance
- Financial & transaction modeling
- Pre-deal evaluation
- Purchase price dispute services
- Purchase accounting
- Post-transaction compliance
- Valuation support & analysis
- Evaluation of target tax position
- Tax modeling of integrated business
- Working capital analysis

M&A Advisory Services:

- Targeted auction sales process
- Prospective buyer research
- Offering material preparation
- Management presentation preparation & training
- Divestiture strategic planning
- Data room establishment
- Deal structuring & negotiating
- Financial & transaction modeling
- Preemptive due diligence
- Purchase price dispute services
- Valuation support & analysis
- Structuring for tax minimization

Recent Notable Transactions:

Industry	Service
Client Size	\$45 million annual revenue
Deal Size	\$69 million
Counterparties	Private equity
Services	M&A Advisory
Result	Assistance with negotiations resulted in an increase in the purchase price from \$40 to \$69 million

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- Technology companies
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- School districts
- Municipalities and other governmental sectors
- Not-for-profit organizations and foundations
- Franchisees
- Gaming/entertainment/sports venues
- Foodservice
- Utilities
- Aerospace/defense

To learn more about our Transaction Advisory and M&A Advisory Services, contact Mark Ferm, CPA, Partner.



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Not-for-Profit Organizations



Balancing Oversight with Efficiency

As the competition for grants and donations increases, and with the availability of new governmental funding sources, it is more important than ever for a not-for-profit organization to gain greater control over its program, administrative and fundraising expenses in order to achieve its mission and goals each year. Having fiscal stability within the organization generates a feeling of confidence among all stakeholders, enabling the organization to better serve both its stakeholders and regulatory bodies.

Providing accurate accounting, auditing and tax services to not-for-profit organizations is a core business for the professionals at Tronconi Segarra & Associates LLP. A significant amount of our recurring compliance work is done for not-for-profit entities, including community-based organizations, cultural organizations, educational institutions, religious organizations, foundations, voluntary health and welfare organizations, social and country clubs, research/educational partnerships, and governmental entities.

Our specific not-for-profit services include, but are not limited to:

- Audits, including financial statement audits, OMB Single Audits, Program Audits and performance audits.
- Audits of New York State Consolidated Fiscal Reports ("CFR") for organizations receiving funding from New York State Education Department, Office of Mental Health, Office for People with Developmental Disabilities, and Office of Addiction Services and Supports.
- Reviews (if a financial statement audit is not required).
- Preparation of IRS Tax Forms 990, 990-PF and 990-T; and state tax forms if/as required.
- Assistance with due diligence for evaluating potential merger opportunities.
- Assistance with development, implementation and testing of internal control framework.
- Assistance with corporate governance implementation (Audit Committee requirements, financial oversight, procedures manual formation, mission and purpose, etc.).
- Analysis of the organization's accounting department structure with recommendations for maximizing segregation of duties, expertise, productivity and efficiency.
- Analysis of donor gift instruments to ensure proper classification and compliance.
- Review of spending policies for endowment funds.

Why do so many not-for-profit organizations choose Tronconi Segarra & Associates to provide their accounting, auditing, tax and consulting services? Our passion for providing exceptional customer service, coupled with our experienced and dedicated team of professionals. We leverage our collective knowledge of not-for-profit organization best practices for the benefit of every organization we work with, providing each organization with the highest possible return on its investment in high-quality professional services.

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To learn more about our services for not-for-profit organizations, contact Jim Segarra or Rick Wiktorowski at 716.633.1373; or visit us at www.tsacpa.com.



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SOLUTIONS BEYOND THE OBVIOUS

Corporate Governance Services



Corporate Governance Services

The multitude of corporate scandals has put the issue of Corporate Governance at the forefront of corporate agendas. Legislation such as the Sarbanes-Oxley Act, and its potential cascade effect on state legislation and private companies, is significantly changing the ways in which corporations govern themselves.

Tronconi Segarra & Associates has significant expertise assisting Boards of Directors, Audit Committees and Senior Management in administering their fiduciary responsibilities in today's tumultuous environment.

Our governance service offerings include:

- Providing assistance in the design, documentation, and implementation of internal controls.
- Performing internal control risk assessments.
- Assisting in the ongoing monitoring and testing of internal controls.
- Co-sourcing and outsourcing of internal audit.
- Designing and developing internal audit departments.
- Developing internal audit plans and charters.
- Reviewing internal audit effectiveness.
- Assisting in planning Audit Committee meetings and assessing effectiveness.
- Reviewing Audit Committee effectiveness.
- Coaching Boards of Directors, Audit Committees, CEOs and CFOs on financial reporting risk management.

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Succession Planning

balance
family
future
career

Succession Planning

Many business owners and family-owned businesses struggle with the issue of succession. It is often something that is put off until “tomorrow.”

After all...who wants to contemplate one's own eventuality? Acknowledge that someday the reins must be handed over to...who? And retire to a life of...what?

Day by day, “tomorrow” turns into ten, twenty and even thirty years later; and then the importance of addressing the issue of succession often becomes an emergency...a series of panicked, knee-jerk, not-well-thought-out actions that are not well-planned, not well-executed, and almost always not satisfactory to either the business owner or others involved in the matter as well.

Our experienced succession planning team – tax practitioners, transaction advisory specialists, estate planning and business consultants – takes the necessary time to talk with our clients, over time, to help them understand that succession planning is a process, sometimes one that can take many years to formulate and implement.

Our approach involves planning not only for the actual transactions that result in business ownership changes, but it also lays the groundwork for other important concepts:

- How establishing certain trusts and integrating planning ideas can help to preserve a family's wealth now and for generations to come, regardless of the eventual disposition of the business.
- How a business can help to develop the businesses' leaders of tomorrow through education, training and mentoring today.
- How to develop incentivizing executive compensation programs that will help to retain the critical knowledge base that exists among a company's executive management team.

Our philosophy is that it is never too early to begin thinking about and planning for the succession of your business. Legacies are not built in a day, and neither are solid, strategic succession plans.

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General Services Administration
Services

Professional Services Schedule

(Formerly, Multiple Award Schedule/Financial and Business Solutions - FABS 520)

GSA Contract Number: 47QRAA20D000P
Current Contract Period (#1): October 25, 2019 – October 24, 2024

520-2	Transaction Specialist
520-3	Due Diligence & Support Services
520-7	Financial & Performance Audits
520-11	Accounting
520-12	Budgeting
520-13	Complementary Financial Management Services

Contract Administrator: Nicholas J. Fabozzi, CPA, Partner
Tronconi Segarra & Associates LLP
8321 Main Street
Williamsville, NY 14221
Phone: 716.633.1373
Email: nfabozzi@tsacpa.com

Tronconi Segarra & Associates LLP is a proven GSA service provider, having received our first schedule in 2002. Delivering simple, cost-effective solutions is our goal with every award. For more than 20 years, we have been recognized by our federal government clients for:

- Delivering high-quality work in a timely manner.
- Providing hands-on partner and senior management team involvement, ensuring best practices are built in to every deliverable.
- Delivering professional, flexible, responsive and thorough service.
- Having consistent GSA points-of-contact within our Firm.
- Offering highly competitive rates.
- Working cooperatively and efficiently with government purchasers, COs, COTRs and other government personnel, helping them maximize their time, budgets and other resources.
- Consulting with COs and COTRs on various issues.
- Having more than 30 GSA-experienced associates (partner level to staff).
- Utilizing the latest technology to provide secure, encrypted means of communication with clients.

Our services include, but are not limited to: accounting; auditing (including performance audits); internal audit; internal controls; risk assessment; fraud and forensic accounting and auditing; agreed upon procedures; budgeting; financial analysis; transaction facilitation; due diligence; business consulting; financing; business consulting; financing; tax compliance and consultation; and more. A complete description of our SINS under FABS 520 is provided on the back of this sheet. View our GSA catalog [here](#).

Please visit our web site at <https://www.tsacpa.com> for more information. Or contact Nick Fabozzi, CPA, Partner, GSA Partner-in-Charge, at 716.633.1373.

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SIN 520-2: Transaction Specialist

Valuation of an asset or group of assets:

- Obtain or develop a valuation/pricing model
- Estimate cash flows and net sales proceeds based on use of the model
- Produce reports and records
- Review of pending sale:
- Estimate recovery value for each option considered
- Run bid evaluation models showing advantages/disadvantages

Conduct bid process transactions

Budget and budget analysis

Marketing and pre/post-asset resolution support:

- Estimate cost of resolution; gather and analyze data to develop and model assumptions
- Report on relevant assumptions, issues, and legal requirements for asset disposal

SIN 520-3: Due Diligence and Support Services

This may include but is not limited to the following:

Data collection and organization:

- Obtain loan/asset information from various sources
- Organize documents and maintain an inventory with asset deficiencies noted and reconcile data discrepancies
- Reproduce and deliver documents to agency offices, owners, prospective bidders, and/or third parties as requested
- Maintain a secure file room and implement a records management system

Due diligence support:

- Design and review due diligence process to ensure it achieves the objectives & recommend enhancements
- Review documents for completeness, secure missing documents from public records, prepare affidavits, and notify the company of any deficiencies
- Accumulate and record specific data
- Prepare an electronic computer database and provide database management support for assets offered for sale, and for other data
- Obtain credit ratings for assets
- Obtain inspections, environmental impact statements, market studies, etc., and compile information

- Review documents, data, and applications for arithmetic accuracy and compliance
- Draft and/or transmit notices to entities and individuals
- Quality control/information control:
- Develop and implement policies related to information control
- Develop and implement a system of internal controls
- Conduct quality review inspections

SIN 520-7: Financial and Performance Audits

Financial statement audits in conformity with SFFAS and AICPA standards

Audit of financial statement segments

Internal controls

Economy and efficiency audits:

- Assess business practices
- Evaluate acquisition of appropriate type, quality, and amount of resources at an appropriate cost
- Assess duplication of effort by employees and work that serves little or no purpose
- Evaluate the optimum amount of resources (staff, equipment and facilities) in producing or delivering the appropriate quantity and quality of goods or services in a timely manner
- Evaluate compliance with requirements of laws and regulations
- Assess management control systems for measuring, reporting, and monitoring a program's economy and efficiency
- Evaluate reported measures of economy and efficiency

Program results and program fraud audits:

- Assess whether the objectives of a new or ongoing program are proper, suitable, or relevant
- Determine the extent to which a program achieves a desired level of program results
- Assess the effectiveness of the program and/or individual program components
- Determine whether the program complements, duplicates, overlaps, or conflicts with other related programs
- Assess compliance with laws and regulations applicable to the program

SIN 520-11: Accounting

Analyze, process, and summarize transactions

Assist in devising new or revised accounting policies and procedures

Classify accounting transactions

Perform special studies to improve accounting operations

Resolve accounting issues

Resolve and/or implement audit findings

Improve operating efficiency and effectiveness

SIN 520-12: Budgeting

Assess and improve the budget formulation process

Assess and improve the budget execution process

Conduct special reviews of budget formulation or execution issues

Review budgetary controls

Assist with implementation of corrective actions

SIN 520-13: Complementary Financial

Management Services

Assess and improve financial management systems mandating implementation of corrective actions

Document systems

Identify and document system requirements

Plan and develop systems

Assess and improve financial reporting and analysis

Develop new reporting formats and pro-forma financial reports

Assist in improving and streamlining reporting and analysis reporting

Assist with devising and implementing performance measures and related processes and systems

Perform cost-benefit or other special financial analysis

Assist with strategic and operational financial planning

Assist in financial policy formulation and development

Assist with implementation of corrective actions

Resolve audit recommendations

Assist in managerial cost accounting

Perform economic and regulatory analyses



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