

### Attestation

In today's rapidly changing world, we offer needed assurance for your navigation through the intricacies of business. Transactional due diligence, compliance with contracts, and other assertions made by you and to you in the course of business are among the subjects of our attestation services. Whether our report is one expressing an opinion or the findings from applying agreed-upon procedures, you are in a position to make better-informed decisions.

### Entrepreneurship and Management Services

Feasibility studies, due-diligence, prospective financial statements, performance measurement (benchmarking), preparation for access to capital markets, capital structuring, management focus facilitation, and other financial consulting are provided by Assurances Services Group partners and staff in cooperation with the firm's Management Consulting Group.



### Charleston office Francis A. Humphries, CPA/ABV CVA

[fhumphries@websterrogers.com](mailto:fhumphries@websterrogers.com)

11 Isabella Street  
Charleston, SC 29403  
843-577-5843

### Florence office Thomas E. Fitzsimmons, CPA

[tfitzsimmons@websterrogers.com](mailto:tfitzsimmons@websterrogers.com)

1411 Second Loop Road  
Florence, SC 29505  
843-665-5900

A vertical advertisement with a blue background. At the top, there's an image of a briefcase with papers and a pen. Below that, the text "Audit and Alternative Attestation" is written in large, bold, yellow letters with a black outline. Underneath, there's an image of a person pointing at a whiteboard with "SCS" and "Action Item" written on it. Below that is an image of a group of four people (three men and one woman) standing together and smiling. At the bottom, the text "More Services Available For You" is written in large white letters on a dark blue background, and "From A Name You Trust" is written in white letters on a dark blue background with a grid pattern.

# Audit and Alternative Attestation

## More Services Available For You

From A Name You Trust

[www.websterrogers.com](http://www.websterrogers.com)

**WR** WebsterRogers<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS ♦ CONSULTANTS

**WR** WebsterRogers<sup>LLP</sup>  
CERTIFIED PUBLIC ACCOUNTANTS ♦ CONSULTANTS

FLORENCE, SUMTER, GEORGETOWN, MYRTLE BEACH, CHARLESTON

[www.websterrogers.com](http://www.websterrogers.com)

## Audit, Review, and Other Attestation Services



### Proactive Approach

Proactive client service has top priority at

WebsterRogers LLP. We are structured to ensure clients an unusually high amount of partner attention. That's how we help you overcome challenges before they become unwelcome surprises. Superior services arise from an in-depth understanding of the client's mission, values, and business objectives. To ensure that we gain this understanding, we commit to spending more time with management.

### McGladrey Network

We are a member of the McGladrey Network, an affiliation of independent accounting and consulting firms serving closely held businesses. As a member, the firm has access to the national resources of McGladrey & Pullen, LLP, the nation's ninth-largest accounting and consulting firm, and other network-member firms around the world. This affiliation provides the benefit of an international network, while allowing Webster, Rogers & Company, LLP to maintain its name, autonomy, and independence as a locally owned, responsive firm.

### Audits, Reviews, and Other Attestation

Our partner, Tom Fitzsimmons, heads our Audit and Other Attestation Services Division of the Assurance Services Group. He and his

staff are audit and attestation specialists. A team is occasionally augmented by staff from other service disciplines, always under the direct supervision of our specialists. These staffers are experienced accountants, cross-trained in auditing and attestation. Tom is located in the Florence office, but he and his staff perform or review all of the firm's audits and other attestation engagements wherever they are located. Travel time and expense are not included in the firm's audit and other attestation charges.

### Business Approach to Audit Services

Clients expect the services rendered by their professional accounting firm to go beyond the financial statements. We understand the needs and expectations of our clients and welcome the opportunity to serve, not only as auditors, but also as business advisors. As part of our commitment to client service, we developed a business advisory approach to audits. That approach looks beyond the accounting entries to the underlying transactions and business systems.

We place emphasis on the need to understand your operations and your fundamental business strategies. Although our primary objective is to render an opinion on the financial statements, we are interested in your growth, profitability, and overall success. Our audit approach is designed to contribute recommendations about your internal controls, operating and accounting procedures, and other important matters. When requested and with no additional cost to you, we will prepare a trend analysis and

observations report for you in connection with your audit.

Communications — frequent, substantive, and responsive — are a key part of our business advisory approach to audit services.

### Reviews

We use analysis and observation techniques, rather than the verification procedures of an audit, to give limited assurance on your financial statements. This well-defined service is often an acceptable and more efficient alternative to an audit. Even so, we gather the data to present your business trends, just as we do with an audit.

### Other Attestation

We are also well-versed in other attestation services for those times when you need our assurance about something, but an audit is unnecessary or unsuitable. That can take the form of agreed-upon procedures with a presentation of findings or an assurance report on assertions made by your company or others.



### Agreed-upon Procedures

When you need answers to specific financial or business process questions, the agreed-upon procedures engagement can do that, with assurance. Tell us what you want to know, and we'll help you determine how to find it. Then, we do the procedures and give you the results. If this fits your need, it is both effective and efficient.