



Ideas

**For Your
Business**

WR WebsterRogers LLP
CERTIFIED PUBLIC ACCOUNTANTS ♦ CONSULTANTS

www.websterrogers.com

AUDITS, REVIEWS, AGREED-UPON PROCEDURES

As CPAs, we perform all services with objectivity and integrity. For attestation, there is an additional requirement to be independent - a term with special meaning to CPAs. We place our business valuations, forensics, and litigation services in this category, along with audits, reviews, and the other attestation engagements for which independence is required. We believe that you deserve assurance commensurate with your chosen service; it helps you make decisions with confidence.

Audits

We plan audits for an opinion on your financial statements. But, we believe that you should receive the best-possible value from your audit. Our audit risk analysis promotes efficiency. And, we use what we learn to give you a better picture of your company and how it performs, relative to others in your specific industry. We help you understand your business trends and the management actions they suggest.

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.

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.

Attestation

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 agreed-upon procedures findings, you make better-informed decisions.

Forecasts and Projections

When you need a review or compilation of your prospective financial statements, we provide that service. We can also assist you in building or validating electronic business models to use in “what if” analysis or to forecast future results of your business plan. Financial modeling can promote goals achievement, enhance financing alternatives, and enable performance measurement.

Peer Reviews

CPA firms generally are required to have a review of their auditing and accounting practices every three years. Our team captains have conducted over 300 peer reviews of other CPA firms, and our firm has consistently received good reports.

Performance Measurement

Our performance measurements can be of significant benefit to small and medium-sized companies, whose managers would like to develop strategies, be aware of their competitive position, monitor customer satisfaction, understand the motivation of employees, and know when to tweak internal processes.

BUSINESS VALUATIONS

Mergers and acquisitions, gift and estate taxes, buy-sell agreements, and litigation are among the many reasons for business valuations. Valuation is not a sideline for us. Our professional valuers are credentialed, experienced, and committed to quality.

FORENSIC INVESTIGATIVE ACCOUNTING

We have the expertise to assist in all phases of dispute resolution. Forensic accounting and auditing, damages assessment, neutral evaluation, and financial consultation, among others, are skills we bring to the litigation team. We offer credentials and experience in accounting and finance, taxation, valuation, investments, entrepreneurship, accountant’s liability, and other areas.

BUSINESS ADVISORY SERVICES (BAS)

The BAS group offers a full range of customized services to assist in small business operation.

Contract Accounting Services
Income Tax Advice and Services
Payroll Check Preparation
Software Solutions

In addition to the services offered, we specifically assist new businesses with operating concerns, work with expanding established businesses by offering services that meet the specific needs of a growing business, and we have a unique accounting application for franchise operations. We can assist in the preparation of payroll and related services for employees and compilation of financial information for tax returns. We consult with the client to identify non-employee services and preparation of 1099s for these services, about payroll tax deposit rules, and about the taxability of various fringe benefits.

Bookkeeping Services

Financial statements provide a vital tool for successful management. When time and concentration are not taken to prepare them correctly, it can be a great cause of frustration. The BAS group provides reliable and affordable bookkeeping services for small businesses that may not require a full-time bookkeeper. This service allows company owners and supervisors time to devote to business operations. Services are individually tailored to meet each client's needs. There is also assistance available when in-house bookkeeping is not cost-effective.

Contract Accounting Services (CAS)

The CAS Group delivers competent service backed by the supervision of experienced CPAs. The trained professionals provide complete accounting support, including the processing of accounts payable, accounts receivable, and payroll. The CAS staff assists in developing an accounting system tailored to the client's requirements. They also prepare regular financial statements, design

customized reports to assist in managing the business, and process information and answer questions. CAS increases the timeliness and reliability of financial transactions. This allows the company owners and supervisors the necessary time to concentrate on operating the business.

Income Tax Advice and Services

As a company grows, more and more of the owner's time is spent on operations. Often, tax planning is not considered. The opportunity to reduce or defer taxes is missed. BAS professionals are well-versed in state and federal income tax laws. They can help plan the tax deferral and minimization strategies necessary to enhance cash flow. They can also help analyze the potential tax impacts of business or investment decisions.

Payroll Check Preparation

The payroll payment solution with added benefits - the professionals at WebsterRogers LLP will assist in alleviating labor-intensive functions associated with payroll management, helping you to...

Save time - From printing and delivery to reconciliation, we handle the complete production of your payroll checks.

Increase security and confidentiality

Eliminate payroll delays

Reduce expenses - Curb payroll-related expenditures, including check charges, bank fees, costly printing, supplies, and storage. Eliminate the need to contact multiple vendors to resolve issues such as voids and stop payments.

Check Signing and Stuffing - Enjoy the convenience of checks delivered to your locations signed, stuffed, sealed, and completely ready for distribution.

Uncashed Items Report - Keep track of your payroll funds with detailed reports of outstanding checks and the employees to whom they belong.

Easy-to-read statements - Reduce employee inquiries with earnings statements that display comprehensive year-to-date accruals and benefit information.

Software Solutions

We can assist with the selection of an accounting system to meet your specifications. We have knowledge of a variety of software systems, and can make a recommendation to best suit your needs or assist you in gaining a better working knowledge of your existing programs.

THE HEALTHCARE GROUP

The Healthcare Group of WebsterRogers LLP provides much-needed solutions for healthcare providers. Our professional staff offers a full range of services for hospital physician networks, private practices, and other organizations that offer healthcare services.

Services for the healthcare industry specifically target healthcare provider needs and concerns:

Compliance Plans - Development, Implementation, and Annual Review

Reimbursement Strategies - Fee Schedule Analysis, Chargemaster Development and Review, Contract Negotiations, Payor Analysis

Fee Schedule Analysis

Practice Assessment - Operations Review, Credentialing Services, Training and Software Support, Employee Performance Assessment, Employee Benefits, Employee Development, Chart Reviews, Billing Office Evaluation and Training, New Practice Development Assistance

Encounter Form Review and Design - Specifically Identify Services Rendered By Accurate Codes, Specifically Identify Most Commonly Used Diagnoses By Accurate Codes, Allow for Capture of Appropriate Modifiers, Allow for Accurate Linking of Diagnoses and Services

Coding and Documentation Review - Accuracy of Coding and Documentation, Chart Reviews, Development of Training Programs, Development of Education Programs

Other Services - Software Analysis and Support, Payor Contract Review, Assistance with Corporate Integrity

Agreements, Assistance with HCFA Audits, Independent Review Services, Strategic Planning, Annual Review, Compensation Models and Planning, Practice Analysis, Strategic Payor Interaction, Coding Training for Provider and Staff, Reimbursement Strategies, HR Consulting

TAX COMPLIANCE AND CONSULTING

Our depth of experience and extensive library holdings ensure that clients are given every advantage when complying with tax law. Clients are represented before tax agencies with tax expertise and judicious reasoning. The client listing includes individuals, partnerships, corporations, S corporations, fiduciary, exempt organizations, estates, and trusts.

Individual, Partnerships, Corporations and Exempt Organizations

Our seasoned professionals are well-versed in tax effects, personal financial planning, estate planning, and tax savings opportunities. We can help clients make informed decisions about present and future tax solutions. We can also assist with multi-state tax planning. We will work to assure that all tax issues and concerns are addressed. We will provide consulting, compliance, procedure review and analysis, and information outsourcing. We will assist you in preparing a request for exemption or selecting the tax-exempt entity for your group or organization.

Economic Development Opportunities

We have experience with the management of economic development incentives. Our partners have assisted several international companies, by providing advice on available incentives, assistance in location and site selection evaluation, cash-flow analysis to incorporate tax incentives offered, negotiation of incentives with state agencies, and compliance monitoring required by economic development incentive agreements. As participating members of the local development councils, we stay abreast of current economic development opportunities.

Qualified Intermediary

Internal Revenue Code section 1031 allows taxpayers to defer income tax, if real property is exchanged rather than sold. However, finding another person to make a direct trade can take a considerable amount of time. Use of a qualified intermediary allows you to sell your property and buy replacement property; and you can reinvest all of the sale proceeds because you pay no income tax on the transaction. The rules surrounding delayed exchanges are extremely complex with no room for error. It is imperative, therefore, to depend on knowledgeable and experienced professionals.

MANAGEMENT CONSULTING SERVICES (MCS)

As management consultants, certified public accountants play a vital role in helping businesses get the most out of resources and increase their efficiency. CPAs have knowledge of the clients' organization, operations, finances, personnel, and tax situation. The MCS group can provide advice and assist with projects in all major business areas, including:

Merger, Acquisition, Sale, or Purchase of Business
Business Counsel, Expansion, and Turn-Around

Merger, Acquisition, Sale, or Purchase of Business

The MCS group has a history of successful business acquisitions and dispositions. This experience has honed the group's abilities to evaluate pending decisions, to generate tax and contractual recommendations, and to negotiate sharply for success. How and when to turn this largest single asset into a liquid equity - cash and cash equivalents - may be the most important decision an owner will ever make. Most owners will have this opportunity to benefit, both financially and personally from all the years invested in the business, only once. Clearly, well-defined options and decisions based on facts are essential to ensure the most rewarding results.

Financial Strategy & Financial Options

Thousands of businesses change ownership each year and, although the reasons for selling may vary, the goal of the seller always remains the same: to maximize proceeds from the sale. A significant element in selling a business is the tax ramifications. A properly negotiated agreement can result in a substantially stronger net after-tax return.

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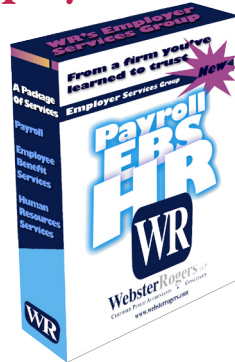
Profitability analysis, alternative evaluation, capital sourcing, and planning are fundamental for a business to succeed. The MCS Group's proficiency in applying these tools assists in identifying the client's options. We assist business owners in determining the profitability of potential expansions, identifying financial problems, and determining the best solutions.

Recasting Financial Statements is a Key to Successful Negotiating

As CPAs, we are experienced in identifying and justifying earnings adjustments. Therefore, not only can we assist in identifying potential adjustments, but also in negotiating and explaining them to a potential buyer.



Employer Services Group Package



★HR

Development of a Policy & Procedure Manual

HR Services

Employee Benefits Advice and Shopping

Employee Benefits Education and
Communication

Management Communication and Discipline

Training

Audit Employee Records

Performance Measurement
Compensation development and implementation
Workman's Comp. Administration
Job Description Preparation
COBRA Administration
Management Training on Employee Issues
 Screening / Hiring Techniques
 Training / Coaching / Termination
 Harassment / Discrimination
 Maintain OSHA 300 Log
Provide New Hire Packages
 Application for Employment
 Background Check Authorization
 SC Employment Notification
 SC 2nd Injury Fund
 Forms W-4 & I-9
Recruiting

At client's request, WebsterRogers will initiate a background check for all new hires.

★Payroll & Related Services

★Retirement Plan Administration Services

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