

Vasquez + Company LLP

50+ Years' Experience in Audit, Accounting, Tax, and Technology Consulting

Los Angeles \ San Diego \ Irvine \ Sacramento \
Fresno \ Phoenix \ Las Vegas \ Philippines

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50+

A full-service firm established in 1969, with more than 50 years of experience in providing audit, accounting, tax and consulting services.

14

Partners and Directors with 79% identifying as female.

300

Our team consists of more than 300 professionals with 75% identifying as female.

1%

Ranked among the top 1% of accounting firms in the U.S. by the AICPA.

1

The largest minority-controlled accounting firm in the United States, as well as the only one to have global operations.

0.1%

Our resource arm Vasquez Advantage Center in Manila, Philippines can be utilized for you or your clients to out-source or co-source. Less than 25 U.S. based CPA firms have this capability.

10

Serving clients through 9 offices located in the Western United States and Manila, PH.

PCAOB

Registered with the Public Company Accounting Oversight Board (PCAOB).

MBE

Certified as Minority Business Enterprise with the Supplier Clearinghouse for the Utility Supplier Diversity Program of the California Public Utilities Commission.

/ OUR PARTNERS



Gilbert R. Vasquez
Managing Partner

- / Past President of the California Board of Accountancy.
- / Ensures that the Vasquez team is meeting all expectations and commitments.



Roger Martinez
Audit Practice Partner

- / Former KPMG Department of Professional Practice Partner dealing with complex audit, accounting, and risk management issues at a national level.
- / Oversees our audit practice and compliance.



Linda Narciso
Nonprofit Practice Partner

- / Former PwC Audit Manager that oversees audit, assurance, and compliance services to nonprofit organizations, including HUD compliance and real estate investments.



Cristy Canieda
Government Practice Partner

- / Former PwC Audit Manager that oversees audit, assurance, and compliance services to governmental entities.
- / Oversees Vasquez Advantage client services from our Manila office.



Elisa Stilwell
Consulting Practice Partner

- / Former KPMG Senior Manager oversees audit, assurance and consulting services to government agencies, nonprofit organizations, private and publicly traded companies.



Tonette Santillan
Private and Public Company Partner

- / Former RSM Director and former PwC Audit Manager.
- / Oversees audit, assurance and consulting services to private and publicly traded companies, and regulated entities.



Regina L. Prince
Tax Partner

- / Former KPMG Tax Partner.
- / Tax Practice Partner-in-Charge providing tax advisory, compliance, and consulting services.
- / Oversees all aspects of the tax department.



Lynette Padolina
Technology Partner

- / Former Global Technology Mgr Deloitte, Accenture. & SAP.
- / 20+ years of Technology consulting experience.
- / Oversees Vasquez's technology practice.

/ INDUSTRY EXPERTISE



- Medical Technology
- Alternative Energy
- Utilities
- Oil/Gas/Mineral
- Entertainment
- Manufacturing
- Hospitality
- Construction
- Real Estate
- Financial Services
- Retail
- Private Equity
- Venture Capital
- Education
- Transportation
- High Tech Manufacturing



- 11-k Filings
- Retirement and Savings Plans
- Health and Welfare Plans
- 401(k) Plans
- 403(b) Plans
- 457 Retirement Plans
- Savings and Investment Plans
- Profit Sharing Plans
- Tax-Exempt
- Non-Profit

/ SERVICES OVERVIEW

Our Areas of Specialization



Audit/Assurance

- Financial statements
- Benefit plans
- Forensic
- Federal Acquisition Regulation
- Cost Accounting Standards Board
- Performance
- Review and compilation



Tax

- U.S. Income Tax consulting and compliance
- IRS and Franchise Tax Board controversy
- Federal & State Income Tax credits
- Trust Accounting
- Accounting function supporting tax process
- 501(c)(3) consulting & compliance
- Tax Planning



Technology

- Artificial Intelligence (AI), strategic & Predictive Analysis
- Enterprise Technology Consulting / Architecture & Performance Assessment
- Cyber Security Threats & Strategic risk & controls review & testing
- IT Application Controls Review / Testing
- IT Internal Audit Outsourcing and co-outsourcing services
- IT governance and policy reviews
- SOX (Sarbanes-Oxley Act) Compliance, service organization controls SOC audits/ Review
- Business Continuity, Data Recovery/Backup & Disaster Recovery planning and audit



Risk Advisory

- Enterprise risk management
- Security & privacy
- Internal audit transformation
- Regulatory compliance (HIPPA, PCI, meaningful use)
- Information security and privacy
- Compliance
- Information technology audit
- Corporate compliance effectiveness
- Cybersecurity
- Sarbanes-Oxley consulting



Financial Advisory

- Revenue cycle transformation
- Regulatory reporting
- Cost reduction
- Medicare and Medicaid compliance effectiveness
- Mergers and acquisitions
- Pre- and post-system implementation
- Pharmacy services

/ AUDIT SERVICES

Financial, Compliance, Performance, Benefit Plan Audits

Vasquez + Company LLP uses a systematic process of objectively obtaining and evaluating the accounts or financial records of entities based on established criteria to assist clients in meeting reporting requirements and operational objectives.

Internal Control Review and Design

Vasquez professionals are acknowledged experts on GAAP, GAAS, GAGAS and OMB regulations and can determine the strengths and weaknesses, design and implement powerful and effective internal controls to help you meet your specific accounting requirements.

Assurance

Vasquez can help your organization issue a compilation report on your financial statements and provide assurance review for a more comprehensive approach to assure it conforms to general accounting standards and principles.

Technology Controls Assessments and Systems Implementation Assistance

Vasquez consultants provide organizations an independent evaluation of technology-related processes and controls, which promotes confidence in the effectiveness of IT systems.

Our information security consultants review your current strategy, policies, and security architecture to identify opportunities for improvement. We also provide implementation strategies, where appropriate, to ensure your business' data and privacy.

Fraud Risk Assessment

Significant expertise in developing and implementing programs and tools to assess the risk of fraud, identify internal controls to mitigate against such risks, and educate client personnel in the management of fraud risk.

/ TAX SERVICES

Vasquez's tax specialists collaborates with clients to establish:

- ✓ U.S. Income Tax policies and procedures, which provide assurance that compliance responsibilities are met.
- ✓ Planning opportunities to meet business needs and strategize tax goals while maintaining appropriate compliance with tax authorities.
- ✓ Effective knowledge transfer systems to help clients meet their compliance responsibilities and resolve tax issues.

Vasquez Tax Services encompasses U.S. income tax compliance & consulting, management advisory, and business management services.

A sample of services offered is as follows:

U.S Income Tax Compliance and Planning



- Individual
- Pass through entities
- Corporations
- Trusts & Estates
- U.S. Expat federal & state income tax compliance
- Nonprofit organizations
- Private foundations

Management Advisory Services



- Financial and Business Plans
- Financial Modeling
- Budgeting and Tax Planning for Growth of Business & Transition
- Pro QuickBooks Advisors
- Business entity consideration and selection

Business Management



- Accounting services to support the U.S. income tax function
- Financial Reconstruction
- General Business Consulting to meet current challenges & resolve U.S. income tax issues

/ TAX SERVICES, CONTINUED..

Once we have a clear picture of how your Company is impacted by U.S. income tax requirements and regulations, we work with your Company on planning approaches to support your short- and long-term objectives.

As work progresses, we will revisit the agreed upon scope of services and keep you informed about issues that may impact timing and make needed updates. We provide continuous communication throughout each project until completion.

Discover

- Understand your Company's business situation through face-to-face meetings
- Discuss business issues and transactions that may impact your Company's U.S. income tax obligations
- Consider tax law changes in the constantly evolving regulatory and legislative environment that may be applicable to your business situation
- Review audited financial statements and supporting documents for in-depth understanding of issues

Collaborate

- Identify the lines of communication
- Agree on the scope of services
- Confirm data format and perform data collection
- Identify roles and responsibilities for team
- Agree on tax assumptions
- Develop an action plan and schedule of information requests and deliverables

Advise

- Analyze U.S. income tax strategies
- Present U.S. income tax planning recommendations
- Consider alternatives as needed
- Complete final tax projections & update as needed and agreed to

/ TECHNOLOGY SERVICES

Artificial Intelligence (AI), Strategic & Predictive Analytics

Ethical AI Design & Build, Predictive Analytics, Fraud Detection AI, AI Governance Audit

Enterprise Technology Consulting / Architecture & Performance Assessment

Enterprise System Implementation Services, Application Systems Architecture Assessment, Design, Build, Deployment

Cyber Security Threats & Strategic Risk & Controls Review / Testing

Cyber Security Threats & Safeguards Review / Testing/Compliance

IT Application Controls Review / Testing

IT Audit Scope and Degree Review / Testing

IT Internal Audit Outsourcing and Co-sourcing Services

Full outsourcing and Co-sourcing IT Internal Audit Services

IT Governance and Policy Reviews

IT Audit Scope and Degree Review / Testing

SOX (Sarbanes-Oxley Act) Compliance, Service Organization Controls SOC Audits / Review

SOX Compliance Review, SOC Audits & Review

Business Continuity, Data Recovery/Backup & Disaster Recovery Planning & Audits

IT Audit Scope and Degree Review / Testing

/ VASQUEZ ADVANTAGE — Philippines Division

Vasquez adds value to our client relationships without sacrificing quality. To help us achieve this goal, we leverage the resources of our subsidiary focused on providing qualitative business process outsourcing services.

Below is a snapshot of a sample of audit, accounting, and finance activities that our outsourcing subsidiary performs.



Procure to Cash

- A/P Processing
- Payment Processing
- 1099 Processing
- T&E Management
- A/R Invoice Processing
- Receipts Processing
- Sales Audit & Recon.
- A/R Collection Analysis
- Budget Preparation
- Cash Flow analysis



Fund Management

- Check Processing
- Deposits Processing
- Fund Transfer Entries
- Bank Reconciliations
- Cash & Bank Forecasting
- Management Reporting
- G&A Spend Analysis



Accounting and Reporting

- Journal Entries
- General Ledger Closing
- Fixed Assets Management
- Property Management
- Payroll Processing
- Depreciation Entries
- Month-end Closing Entries
- Consolidation
- Reconciliation
- Reporting
- Variance Analysis
- KPI Analysis



Audit

- Routing Vouching
- PBC Mathematical Accuracy & Tick/tie
- Assisting with SOC 1 and SOC 2 Reporting
- Creating/populating Workpapers
- Creating and tracking/verifying Confirmation Letters
- Summarization of Board Minutes

/ NATIONAL RESOURCES

RSM US Alliance

- ✓ Elevates our capabilities in the marketplace, helping to differentiate our firm from the competition.
- ✓ Through the RSM US Alliance, we enhance our practice by leveraging the infrastructure and best practices of RSM US LLP.



Increased opportunities through collaboration

- ✓ Referrals to and from Vasquez and RSM to meet the diverse needs of clients
- ✓ Collaboration on audit engagements as either prime or subcontractor for large or complex engagements requiring a multi-disciplinary team approach
- ✓ Services to other Alliance Member firms that provide value and opportunity

Professional development

- ✓ Technical and soft skills training
- ✓ Leadership development training for our managers and partners
- ✓ Industry specific white papers and webinars about the latest developments affecting financial reporting and compliance requirements

Tools and methodology

- ✓ RSM audit methodology utilized by RSM Alliance firms for delivery of a consistent and highly automated standard of audit services to clients.

/ VASQUEZ ADVANTAGE CENTER RSM ALLIANCE

CLIENT LOCATIONS

We service firms in the following cities



/ FIRM PHILOSOPHY

Quality Control

Vasquez + Company has a dedicated Quality Control Department to ensure strict adherence to industry standards and best practices.

Ethical and Professional

We have performance policies, and quality, independence, and monitoring programs to ensure our personnel comply with relevant ethical and professional requirements.

Experience and National Resources

We have the relevant experience and national firm resources to assist our clients in meeting their financial and compliance reporting requirements.

Excellent Working Relationship

We have the resources and the reputation of maintaining an excellent working relationship; provide all requested services and information on emerging regulatory and accounting issues, thus keeping our clients updated on the latest industry developments.

/ FIRM PHILOSOPHY



- ✓ Enables us respond to **your needs**
- ✓ Enables us to earn **your trust**
- ✓ Enables us to contribute to **your success**

\ 213-873-1700
\ solutions@vasquezcpa.com

THANK YOU

/ Contact Information

Vasquez + Company LLP has over 50 years of experience in performing audit, accounting, and consulting services for all types of private companies, nonprofit organizations, governmental entities, and publicly traded companies. Vasquez is a member of the RSM US Alliance.

RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms.

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Gilbert R. Vasquez, CPA
213-873-1701 OFFICE
213-448-5698 MOBILE
grv@vasquezcpa.com

Roger Martinez, CPA
213-873-1703 OFFICE
ram@vasquezcpa.com

Linda Narciso, CPA, CGMA
213-873-1726 OFFICE
lnarciso@vasquezcpa.com

Regina L. Prince, CPA
213-873-1732 OFFICE
rprince@vasquezcpa.com

Lynette Padolina, MBA
213-873-1727 OFFICE
lpadolina@vasquezcpa.com

Cristy Canieda, CPA, CGMA
213-873-1720 OFFICE
ccanieda@vasquezcpa.com

Elisa Stilwell, CPA
213-873-1700 OFFICE
estilwell@vasquezcpa.com

Tonette Santillan, CPA, CGMA
213-873-1754 OFFICE
tsantillan@vasquezcpa.com

www.vasquez.cpa