

Governmental and Not-for-Profit Audit Services

We understand the complexity of performing governmental and not-for-profit audits and that's why we have a dedicated team of auditors who possess the specialized knowledge and expertise to help ensure compliance with the appropriate standards and changes in regulations that may impact your organization's audit.

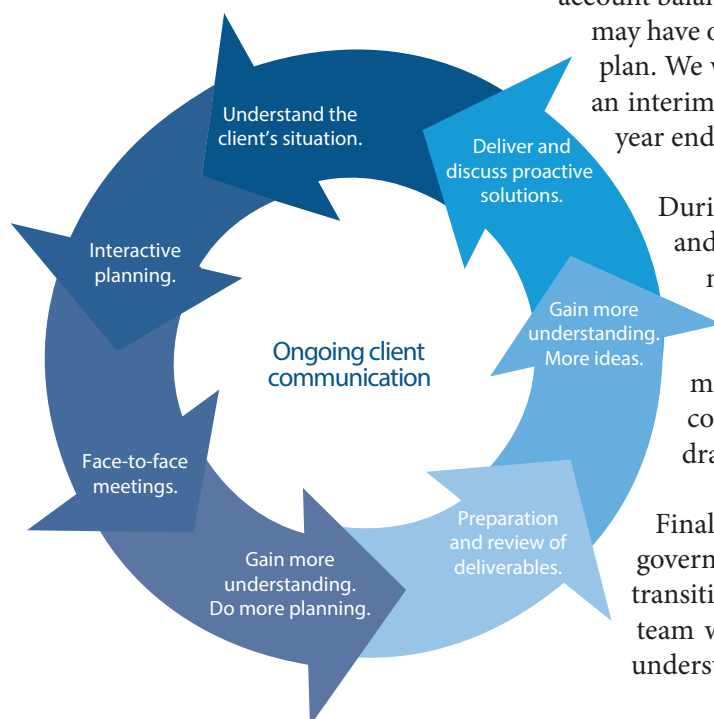
Experience You Can Trust

With over 25 years of experience, we have built a reputation for quality and value. We presently audit over 200 entities including local governments (counties, cities, towns, villages), educational entities (community colleges, school districts, BOCES), and not-for-profit and labor organizations throughout New York State.

Our team stays current in this highly technical practice area by adhering to the continuing professional education requirements of Government Auditing Standards. All auditor specialists attend various continuing education programs including the Governmental Audit Quality Center Annual Webcast Update, annual updates and other training from the Foundation for Accounting Education, and other New York State organizations. Auditors also stay up-to-date by reviewing monthly publications from the American Institute of Certified Public Accountants (AICPA), New York State Society of CPAs, and Governmental Accounting Standards Board.

Audit Approach

An audit shouldn't interfere with your operations, so early planning and proper staffing are key to delivering timely results and avoiding unpleasant surprises. Our approach starts with an initial understanding and assessment of your internal control structure as it relates to key controls. The time spent by us in the initial year documenting your systems and obtaining a deep understanding of your organization represents a substantial undertaking. We view this as an investment in our long-term client relationship and do not pass this cost on to you. We then apply the appropriate substantive procedures on the account balances to assess the level of risk that an error and/or misstatement may have occurred. This approach lets us focus on the most effective work plan. We will also perform certain testing and compliance procedures at an interim date prior to year end fieldwork to reduce the time needed at year end. This will help ensure that all deadlines are achieved.



During the course of every audit, we try to develop meaningful ideas and suggestions as well as report any significant findings. We use the management letter as a means for communication, not a report card. We tend to reserve the management letter for matters which are of importance to your team, not "housekeeping" matters/miscellaneous findings. All potential management letter comments will be discussed with management prior to the first draft of the letter.

Finally, you can be confident that our extensive knowledge of governmental and not-for-profit organizations will result in a smooth transition with virtually no disruption to your daily operations. Our team will spend the necessary time in order to gain an appropriate understanding of your organization prior to our first day of fieldwork.

Our Quality Commitment

As a member of the AICPA Governmental Audit Quality Center (GAQC), we are committed to adhering to the highest quality standards by voluntarily agreeing to the GAQC membership requirements. These include designating a partner responsible for the quality of our governmental and not-for-profit audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.

Our goal is to continue to enhance our quality initiatives within our governmental and not-for-profit audit practice to deliver the highest quality audit services possible.

Our services include:

- Financial Audits under Government Auditing Standards
- Compliance Audits under Uniform Guidance
- Program and Grant Audits
- Compliance Audits under the Draft NYS Department of Transportation Regulations
- School District Internal Audits
- Annual Plan Reporting to Client, Federal Agencies, and Plan Participants
- IRS/DOL, ERISA Reporting and Compliance
- IRS 990/990T, NYS annual financial report form CHAR 500
- Audits and Preparation Assistance of Consolidated Fiscal Reports (CFR)
- Fraud Audits
- Review and Testing of Internal Controls
- Other Consulting Services Related to Governmental and Not-for-Profit Audits

For more information, please contact:



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