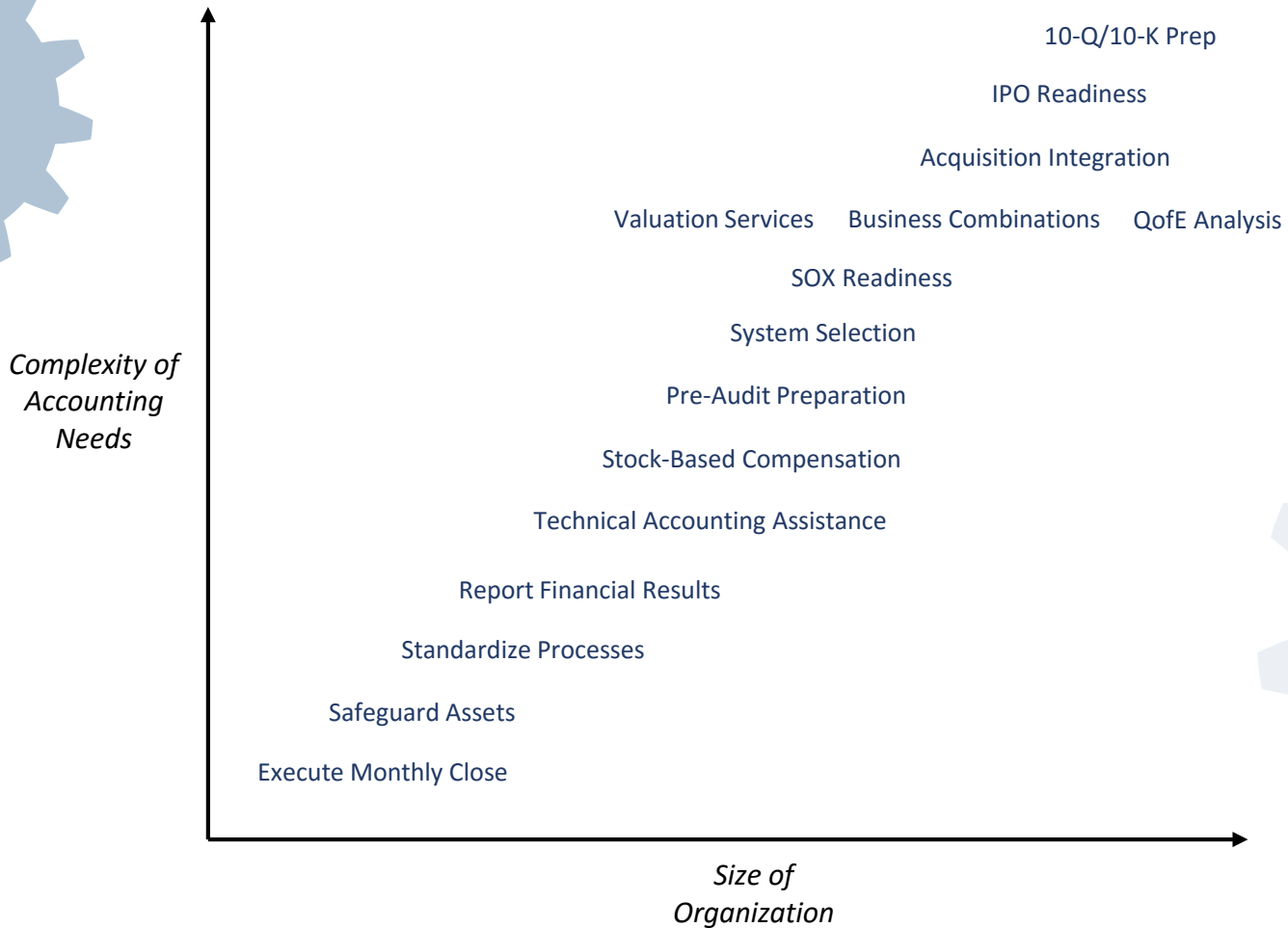


CONTROLLERSHIP NEEDS OF A GROWING COMPANY



Rivers & Moorehead is a CPA consulting firm that helps clients meet their internal accounting and financial reporting needs through experienced personnel employing firm-developed tools and methodologies. Our client list includes public and private companies throughout Arizona and the Western US who recognize and rely on us as subject matter experts.

See more about our clients and service offerings at www.riversmoorehead.com or contact Steve Rivers at steve.rivers@riversmoorehead.com.

BENEFITS OF OUTSOURCED CONTROLLERSHIP

Company Need	Process	R&M Value Proposition	Results Relative to Internal FTE
Optimize financial reports for decision-making	Understand important financial and non-financial metrics and drivers, redesign chart of accounts, develop standardized mapping of activities to accounts, design monthly reporting packages for management	Leverage knowledge of entire firm; utilize firm tools and methodologies to achieve outcome; access experienced controllers whenever there are issues	Better results
Timely monthly close	Design close process; distribute responsibilities throughout organization; utilize firm tools and templates to execute and monitor close, deliver reports to management	Experienced personnel, access to knowledge database, leverage the collective resources of the firm to design close process	Better results
Internal controls and segregation of duties	Design internal controls to help prevent fraud and safeguard assets, evaluate controls in a SOX readiness state	Firm has proprietary database of over 225 common controls, experience as Certified Fraud Examiners and SOX internal control consultants	Better results
Prepare for year-end audit	Evaluate contracts, stock-based comp, financing events and other activities for proper application of GAAP, draft financial statements and footnotes and coordinate audit support, obtain valuation services if needed	Firm employs ex-Big Four auditors and technical experts; we are regularly referred by all of the national public accounting firms	Better results
Prepare for IPO, merger or liquidity event	Execute on above processes to ensure sound and stable accounting, scale up with experienced individuals to address specific project needs	Firm has significant expertise in SEC filings, purchase accounting, data room preparation, due diligence, business valuation, stock based compensation	Better results
Reduce risk of employee reliance/turnover	Design functions that can be served by virtually any experienced member of our firm. Deploy a team based approach.	Eliminate HR risk by eliminating reliance on any single individual.	Better results

See more about our clients and service offerings at www.riversmoorehead.com or contact Steve Rivers at steve.rivers@riversmoorehead.com.