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MAULDIN & JENKINS
CPAs & ADVISORS

NONPROFIT INDUSTRY ADVISORY SERVICES

BOARD GOVERNANCE, RISK ASSESSMENT, AND OPERATIONS

- Best practices related to accountability and transparency
- Business and strategic planning
- Director and officers guidance on duties and responsibilities
- Board training and seminars
- Budget development
- Grants management
- Property and equipment management
- Policies and procedures
- Financial operational assessments
- Assistance with board disputes
- Compensation studies and reviews
- Preparation and review of Form 990 policies and procedures
- Key financial ratios and analysis
- Assistance with preparation, revisions and updates to articles of incorporation and bylaws
- Software system evaluation and account structure
- COVID-19 and related funding

EXEMPT-TAX ADVICE AND GUIDANCE

- Obtaining nonprofit organizations and IRS recognition of exemption
- Initial and annual compliance with federal and applicable state tax laws, including the preparation of annual returns required to be filed with federal and state governments
- Unrelated business income tax issues
- Political campaign activities and lobbying
- Tax-exempt bond offerings and other exempt financing
- Construction accounting related to tax-exempt financing
- Private foundation issues, such as self-dealing, taxable expenditures, excess business holdings, minimum distributions, tax on net investment income and jeopardy investments
- Form 990 and Form 990-PF annual reporting
- Publicly supported charities and supporting organizations, including tax classifications
- Private inurement and private benefit issues
- Excess benefit transactions, including executive compensation
- State and local tax issues

ENDOWMENTS AND INVESTMENTS

- Management of endowment funds under the Uniform Prudent Management of Institutional Funds Act
- Development of investment policies
- Satisfaction of donor restrictions guidance and advice
- Evaluation of the risks associated with alternative investments
- Review of the structure of alternative investments, to ensure the investments conform to applicable law
- Due diligence with respect to alternative investments monitoring
- Evaluation of the federal income tax risk of investments
- Advice on duties regarding donor restricted endowment funds

PLANNED GIFTS

- Planned giving techniques, such as charitable remainder trusts, charitable lead trusts, immediate, deferred and flexible gift annuities, pooled income funds, bargain sales, remainder interests in personal residences and farms, restricted and endowment gifts, and federal and state tax benefits of conservation easements
- Grant-making and scholarship procedures
- Assistance with development of planned giving forms for institutional clients and individuals
- Guidance on administration and tax compliance for charitable lead and remainder trusts, gift annuities and pooled income funds

GRANTS MANAGEMENT

- Process improvements for cash management
- Indirect cost allocations
- Procurement management
- Property management
- Subrecipient monitoring
- Allowable costs and activities

CAS AND OUTSOURCED BOOKKEEPING SERVICES

- Accounting office functions such as invoice processing & recording general ledger activity
- Designing efficient, technology-driven accounting solutions which save you time and resources
- Managing the month/quarter/annual fiscal closing process
- Tailored forecast models
- Customized CFO engagement solutions, including interim or fractional CFO solutions, or enhancing/complementing services for your existing staff
- Creation of a viable strategic financial plan, which aligns business goals, facility plans, and operational goals
- Dashboard reporting AND implication analysis, specific to your business and industry
- Audit preparation assistance
- Assistance in formulating fiscal processes such as cash reserve policies, internal controls, and a meaningful budget process
- Developing ideal debt structure and facilitation
- Streamlining top Leadership or Finance meeting preparation
- Project management and facilitation
- Other special projects that can help you achieve business success

INFORMATION TECHNOLOGY SERVICES

- Information Security, Incident Response, Business Continuity Plan, Disaster Recovery Policy, and other IT/Cybersecurity Framework Reviews
- Firewall Configuration Reviews
- Social Engineering Assessments- We use a pre-determined combination of spear-phishing, e-mails or websites with "malicious payloads", documents with embedded "malicious code", vishing and/or other client-side exploits.
- Security Incident Response Program, Disaster Recovery, and Business Continuity Plan Testing
- Readiness Assessments for SOC Reporting (SOC 1, 2, 3, or for Cybersecurity)- Identifies gaps in our client's controls before their service period begins.
- SOC 1, 2, or 3 Report Audit - Type I or II
- SOC for Cybersecurity- The SOC for Cybersecurity uses 19 different description criteria (based from the AICPA's Trust Service Principles) and is specific to reporting on an entity's efforts and operating effectiveness of its controls over its Cybersecurity Risk Management Program.
- GLBA Compliance- Extensive review of Financial Institution's Information Security Program and compliance with the Gramm-Leach-Bliley Act.
- NACHA Audits- Required by Appendix Eight of the NACHA Operating Rules.
- SOX 404 IT General Controls
- Penetration Testing- Can include internal and/or external penetration testing.
- Cyber Security Awareness Training

STATE & LOCAL TAX SERVICES

- InAudit representation
- Tax refunds
- Strategic planning
- Tax compliance, consulting & reporting
- Voluntary disclosure & tax amnesties
- Dispute resolution
- Credits and incentives
- Nexus analysis
- Taxability matrices

ABOUT M&J

Mauldin & Jenkins is one of the largest certified public accounting firms in the country headquartered in Atlanta, GA providing advisory and audit services across the United States. We are considered to be a large regional firm, but embrace the values and practices of a small local firm. Mauldin & Jenkins recognizes the unique operating environment and pressures faced daily by governments and other public sector organizations. As such, we have created our Government Advisory Services Practice, which consists of consultants solely focused on serving state and local government clients – big and small. We bring leading practice operational and service delivery model knowledge and specialized insight to our engagements coupled with a deep understanding and appreciation for the public sector. In addition, the Practice includes consultants who have served in C-level executive management positions within state government overseeing finance, human resources, operations, and program delivery functions.

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