



Botanical Society of America & Armanino

September 26, 2023



It's a Pleasure to Submit a Proposal to **Botanical Society of America**

Nonprofit organizations have specialized audit, tax, software, and operational needs that require specialized service. At Armanino, we have been committed to the nonprofit sector for more than 50 years and our hands-on, deep industry expertise gives us a critical understanding of the issues that nonprofits face. Our services go far deeper than just providing audit services - we truly work to be an innovative and entrepreneurial firm that can work alongside your organization in a transformative way as it grows.

Nonprofits are the largest industry group at our firm by client count. We serve over 2,000 nonprofit clients across the country, and we would love to demonstrate how we add real value to our community by serving our nonprofit clients in unique and special ways. Our team members have CHOSEN to devote their time to serving nonprofit organizations. In addition, your chosen engagement team has specific experience with professional association organizations and the complexities in particular that are unique to educational membership organizations. Our goal is to provide value beyond the "check the box" audit work - to make your organization stronger through observations gained in working with many nonprofits across the Midwest in the U.S.

Our purpose is to create a positive impact on your organization in achieving its mission, and our experience with hundreds of nonprofit organizations positions us to bring unique insights to the operations of Botanical Society of America. We would consider it a privilege and an honor to work with you.

The local office that will be conducting the engagement will be the St. Louis office, which is located at 6 Cityplace Dr #900, St. Louis, MO, 63141. Please do not hesitate to visit or call us anytime - **WE ARE HERE TO SERVE!**

Sincerely,

Janet Ramey
Director, Trust
Janet.Ramey@armanino.com
(636) 754-0231

Katie Zahner
Partner, Trust
Katie.Zahner@armanino.com
(314) 983-1209

Chelsey Winsor
Manager, Trust
Chelsey.Winsor@armanino.com
(314) 687-2358

Firm Overview

A stylized compass rose is centered on a textured orange background. The compass has a central circular hub with a small 'E' or similar symbol. It features eight main directional points and several smaller intermediate points. A prominent yellow arrow is attached to the compass, pointing towards the upper right quadrant. Surrounding the compass is a circular scale with small tick marks, resembling a protractor or a dial. The entire scene is set against a background that looks like a textured orange surface, possibly a book cover or a piece of paper, with a white shadow or cutout effect at the bottom.

WHO ARE WE?

Introduction To Armanino



A quick, one-minute introduction to Armanino LLP, a top 20 accounting and consulting firm, with a focus on making a positive impact on the lives of our people, our clients and our communities.

[▶ Watch now](#)

ARMANINO

Firm Organization & Structure

Count on Armanino to think strategically and provide sound insights that lead to positive action. We address not only your compliance issues, but your underlying business challenges.

Purpose

To be the **most innovative** and **entrepreneurial** firm that makes a **positive impact** on the lives of our clients, people and our communities.

Snapshot

2500+ Employees

Team Members in
23 States

18th Largest CPA &
Consulting

Largest Industry by
Client Count:
NonProfit

Locations

CALIFORNIA

San Ramon
San Jose
San Francisco
Los Angeles (2)
Irvine
El Segundo
Woodland Hills
San Luis Obispo
Torrance

COLORADO

Denver

CANADA

Vancouver

IDAHO

Boise

TENNESSEE

Nashville

ILLINOIS

Chicago
Naperville

TEXAS

Austin
Dallas

PENNSYLVANIA

Philadelphia
Scranton

NEW YORK

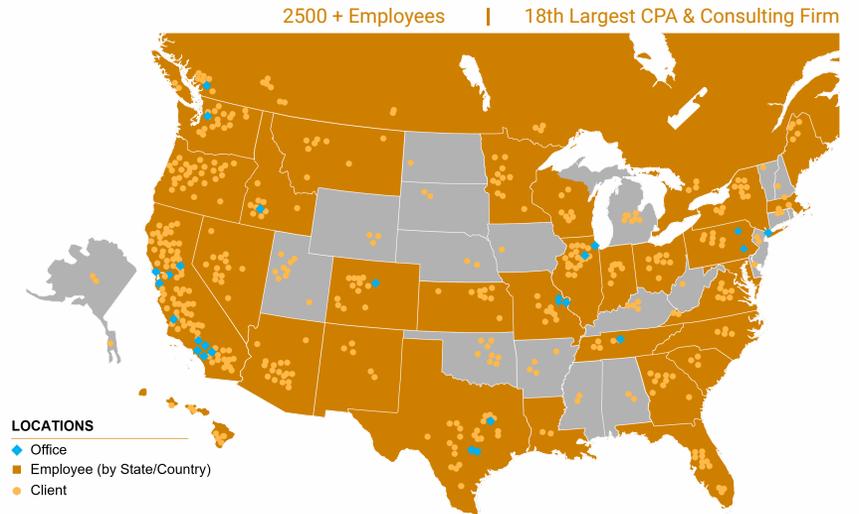
New York City

MISSOURI

St. Louis
St. Charles

WASHINGTON

Bellevue



AFFILIATE COMPANY



RECOGNITION & AWARDS

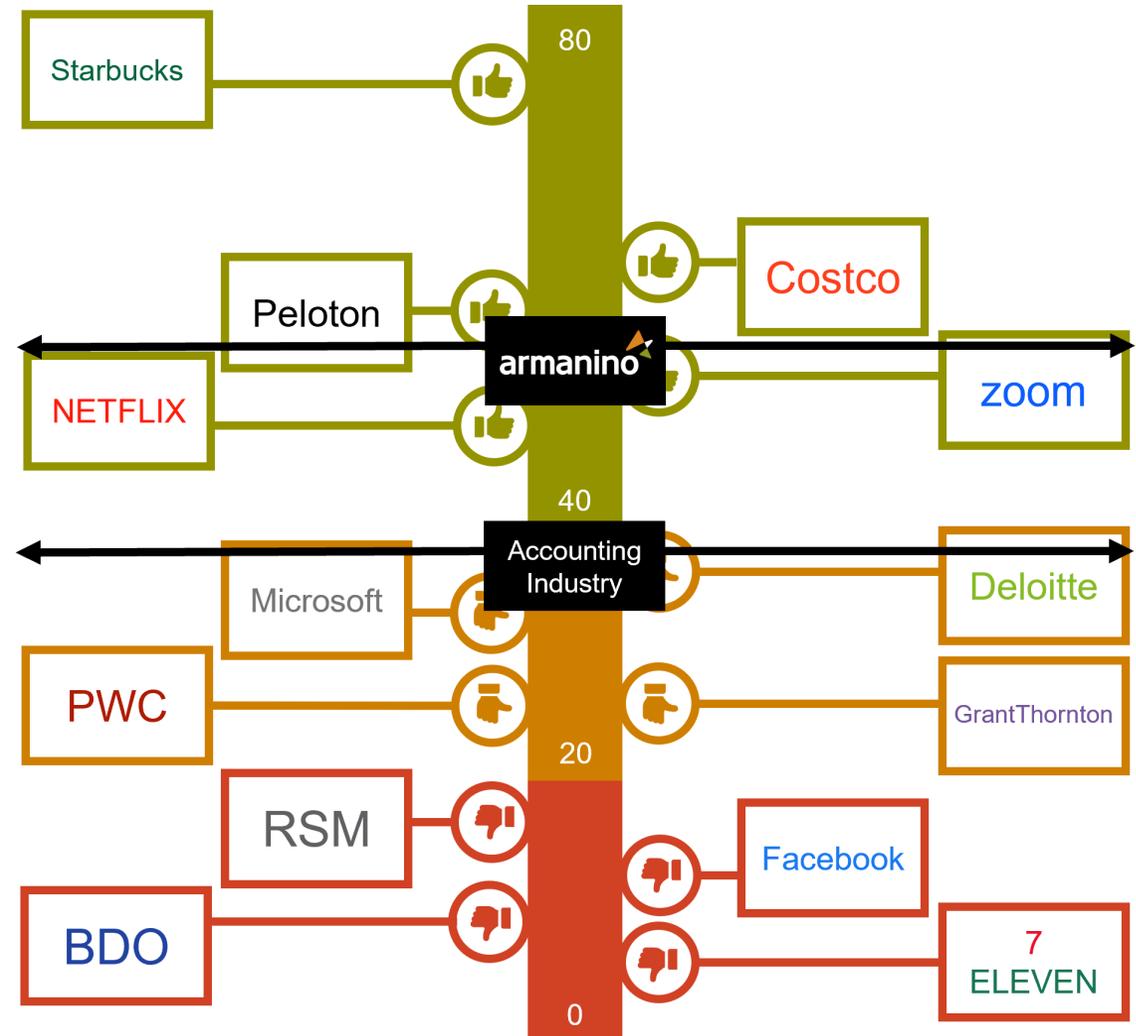


OUR CLIENTS' VIEW

We Know You'll Love Us

A Net Promoter® Score (NPS) is used by more than two-thirds of Fortune 1000 companies.

Armanino's NPS (55) is over 40% higher than the **accounting industry average (39)**, and it places the firm scores closest to household name brands such as Costco, Zoom and Peloton.



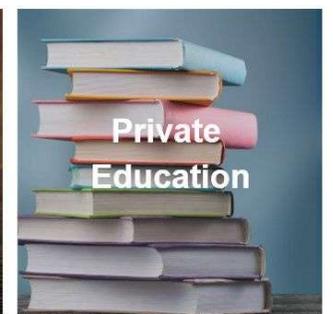


Nonprofit Industry Expertise

Nonprofit Industry Expertise

Armanino's nonprofit practice is the largest industry group in our firm by client count. **We proudly serve over 2,000 nonprofit and exempt organizations** with a wide variety of accounting and consulting needs and have been doing so for over 50 years.

At our core, Armanino's dedicated team of industry experts help nonprofits maintain and build organizational strength across the key finance functions needed to support mission-focused activities, both from an operational and strategic perspective. And while you are only seeking audit services it may provide you with some comfort knowing that we are broad-based in services we can provide.



Nonprofit Industry Expertise *Cont.*

Whether we're helping you and your organization overcome challenges with reporting and analytics, compliance, software or operational improvements, we're able to meet your needs and allow you to stay focused on fulfilling your organization's mission.

	Systems Implementations, Integration & Customization (e.g., Intacct & Salesforce)		Financial Statement & Benefit Plan Audits
	Legislative & Compliance Updates (Rev Rec, Contributions, Leasing, etc.)		Forms 990, 990-PF and 990-T Compliance & Consulting
	Business Outsourcing Services		Data Privacy & Cybersecurity
	Executive Director, CFO, and Finance Professional Placement Services		Fraud Investigation/Prevention Services
	Unrelated Business Income Tax (UBIT) Planning and Analysis		Charity Navigator and GuideStar Ratings Improvement Analysis

2022 - 2023

Nonprofit Industry Client Snapshot

Nonprofit Organizations



2,000+

Social/Human Services



620+

Foundation & Grantmakers



380+

Faith Based Organizations



160+

Associations



140+

Arts & Museums



90+

Education



400+

NONPROFIT

Client Portfolio

We want to understand our client's experience so we can adjust our offerings to ensure we deliver on our promise to be the most innovative and entrepreneurial accounting firm out there. Most importantly, we want our clients to feel comfortable and secure in their choice to engage with Armanino. When we find ways to understand our clients, we can be a better resource and build higher level of trust. We also provide better solutions through innovation when we have stronger connections with the organizations we serve. Check out our client portfolio below, which lists just a few clients that experience the benefits of choosing Armanino.

- 50Breakthroughs Foundation
- **AAIM Employers' Association**
- **Alemeda County Employees Retirement Association**
- Austin Street Center
- Avance, Inc.
- Aim High for High School
- **Bar Association of Metropolitan St. Louis**
- **Bilingual International Assistant Services**
- Black Girls Code, Inc.
- Board of Trustees of the Glide Foundation
- Buck Institute for Research on Aging
- Business for Social Responsibility
- Boy Scouts of America
- **California Association of Realtors Scholarship Foundation**
- **California Association of Food Banks**
- **Camp Rainbow**
- Catholic Charities of Los Angeles, Inc.
- Catholic Charities of the Diocese Of Oakland
- Central City Association of Los Angeles
- CitySquare
- Dallas Center for the Performing Arts Foundation
- De La Salle Institute
- Dream Corps
- Easter Seals
- Exceptional Children's Foundation
- FIND Food Bank
- **Girl Scouts of Eastern Missouri**
- Golden Gate National Parks Conservancy
- Goodwill Industries
- Guide Dogs for the Blind, Inc.
- Habitat for Humanity
- HealthRIGHT 360
- Hively
- Hope Services
- Hope for Paws
- Humane Society
- **Jewish Free Loan Association**
- **Keyway Center for Diversion and Reentry**
- Latino Community Foundation
- La Luz Center
- **Lutheran High School Association**
- **Memory Care Home Solutions**
- **National Association of Electrical Distributors**
- National Safety Council
- Native Americans in Philanthropy
- New York Philharmonic
- **Ocean Wise Conservation Association**
- PolicyLink
- **Regional Arts Commission**
- Sacred Heart Community Service
- Service Opportunity for Seniors
- Star View Children and Family Services, Inc.
- **Society for the Study of Evolution**
- Special Olympics Northern California
- **St. Louis Food Bank**
- Tarzana Treatment Centers, Inc.
- **Texas Medical Association Foundation**
- The Blind Children's Center
- The Discovery Land Company Foundation
- The Skoll Foundation
- **Transitions - Mental Health Association**
- United States Veterans Initiative
- Urban Alchemy
- **Weingart Center Association**
- WestCoast Children's Clinic
- Wilshire Boulevard Temple
- **Young Men's Christian Association of the East Bay**
- **YWCA of Metro St. Louis**
- **Variety the Children's Charity**
- Ventura County Community Foundation

BEST & ONLY

Nonprofit Thought Leadership

For our clients, we know ongoing education is integral to your organization's sustainable growth—which is why we've built out an education series that is unrivaled in industry.

- New Accounting Changes
- Internal Controls
- Tax Cuts & Jobs Act
- Form 990
- Revenue Recognition
- Capital & Endowment Campaigns
- Grant & Contribution Accounting
- Releases of Restriction
- Lease Accounting
- Special Fundraising Events
- Gift Acceptance Policies
- Technology

Armanino Events:

armanino.com/events

Armanino Articles & Insights:

armanino.com/articles

BEST & ONLY

Nonprofit Symposium

Each year, Armanino also hosts a half-day Nonprofit Symposium in our major geographies. This invitation-only symposium brings together nonprofit executives and leaders to discuss, share and provide insights to help your organization thrive.

Learn more here:

nonprofit-symposium.com



Services For Nonprofits

A stylized compass rose is centered on the page. The compass has a central circular hub with a small 'E' or similar symbol. It features eight main directional points and several smaller intermediate points. A prominent yellow arrow is attached to the compass, pointing towards the upper right quadrant. The background is a textured, warm orange color. The text 'Services For Nonprofits' is overlaid in a white, serif font across the middle of the compass.

NONPROFIT

Audit & Attest Services

- Financial Statement Audits
- Financial Statement Reviews
- Agreed-Upon Procedures
- Compliance and Single Audits
- Revenue Recognition Consulting
- Benefit Plan Audits
- Internal Control and Assessments
- SOC Reporting
- Internal Audit



Armanino Services Overview

CONSULTING

AMF Media Services

- Marketing & PR Team Staff
- Augmentation & Support
- Digital Marketing
- Traditional Marketing & PR Advisory

CFO Advisory

- Financial Reporting
- Audit Preparation
- Interim Finance Management
- Post Transaction Integration
- Financial Modeling & Analysis
- Forecasting & Budgeting
- IPO Readiness
- Technical Accounting
- Valuations
- Equity Management
- Transaction Advisory Services
- Fraud, Forensic & Litigation Support
- Corporate Finance & Restructuring

Business Outsourcing

- Accounting
- HR & Payroll
- Recruiting & Executive Search
- Strategic Finance
- Strategic Marketing
- Nonprofit Development
- Fund Accounting & Administration

Management Advisory

- Assessments & Roadmaps
- Business Process Improvement
- Software Selection
- Business & Technology Roadmap
- Business Transformation
- Benchmarking
- Program Management
- Human Capital Management
- CXO Advisory

Software Solutions

- Implementation Services & Training
- Customization & Integration
- Custom Application Development
- Managed Services
- Solutions
 - Enterprise Resource Planning (ERP)
 - Customer Relationship Management (CRM)
 - Budgeting, Planning & Forecasting
 - Equity Management Solutions
 - Financial Close
 - Artificial Intelligence (AI) & Automation
 - Data Analytics & Azure

TRUST

Audit

- Financial Statement Audits
- Financial Statement Reviews
- Agreed-Upon Procedures
- Compilations
- Revenue Recognition Planning
- Benefit Plan Audits

Risk Assurance & Advisory

- Construction Project Cost Advisory
- Cybersecurity & Privacy Services
- Contract Compliance Audits
- HITRUST Certification Services
- Enterprise Risk Management
- Internal Audit
- ISO 27001
- SOC Audit & SOC Compliance
- SOX Compliance
- Third-Party Assurance & Vendor Risk Management
- Compliance Automation

Royalty & IP Services

- Copyright & Intellectual Property Valuations
- Music Catalog Valuations
- Royalty & Licensing Examinations

TAX

- Strategic Tax Planning & Consulting
- Federal & State Tax Compliance
- International Tax
- Transfer Pricing
- Expat Tax Compliance
- Pre-immigration Planning
- BE-10 Filings
- Intangible Property Migration Services
- State & Local Tax
- Sales & Use Tax
- Compensation, Benefits & Payroll (Including Stock Options)
- Tax Data Mining & Analysis
- Tax Process Automation
- Tailored Tax Resources (e.g., Loan Staffing)
- Tax Resource Co-Sourcing
- Tax Planning & Reporting (Federal, State, Local)
- Tax Credits & Incentives (e.g., R&D Tax Credits, Payroll-based Credits, State-based Credits)
- Ownership Changes & Net Operating Loss Limitations (sections 382/383/384)
- M&A Structuring

PRIVATE WEALTH

- Individual Tax Planning
- Privately Held Businesses
- Wealth Transfer Tax Planning & Reporting
- Estate, Gift & Trust Tax Coordination & Reporting
- International Estate Tax Planning
- Collaborative Divorce Advisory
- Philanthropic Tax Planning
- Corporate Executive Services
- Alternative Minimum Tax (AMT) Planning & Minimization
- Entity Structure Consulting

NONPROFIT

- Form 990 Reporting & Disclosure
- Charitable Registration
- Unrelated Business Income (UBI) Tax
- Multi-Entity Planning
- Property Tax
- Exemptions (Forms 1023 & 1024)
- Fundraising & Internet Transaction Review
- Planned Giving Policies
- IRS Private Letter Ruling Requests

FAMILY OFFICE

- Outsourced Finance/Accounting
- Investment Reporting
- Design & Formation
- Software Selection
- Legacy Planning
- Strategic Philanthropy
- Privacy Structures
- Luxury Assets Transactions

Business Management

- Accounting/Bookkeeping
- Loan-out formation
- Contract compliance
- Profit Participations
- Commissions
- Year-end Planning & Projections
- Bill Payment
- Payroll Administration
- Budgeting & Reporting

OUR COMMITMENT

Communication With Governance

The Nonprofit Integrity Act has made it clear—we answer to your Board of Directors. But when it comes to communication of internal control deficiencies or material adjustments we don't want to surprise Management or misstate facts.

Fact check—not filter. Deficiencies and other matters identified during the audit are discussed thoroughly with Management prior to submission to the Board of Directors to ensure that facts and circumstances documented are an accurate depiction of the issues noted.

The letters we will issue at the conclusion of the audit are as follows:

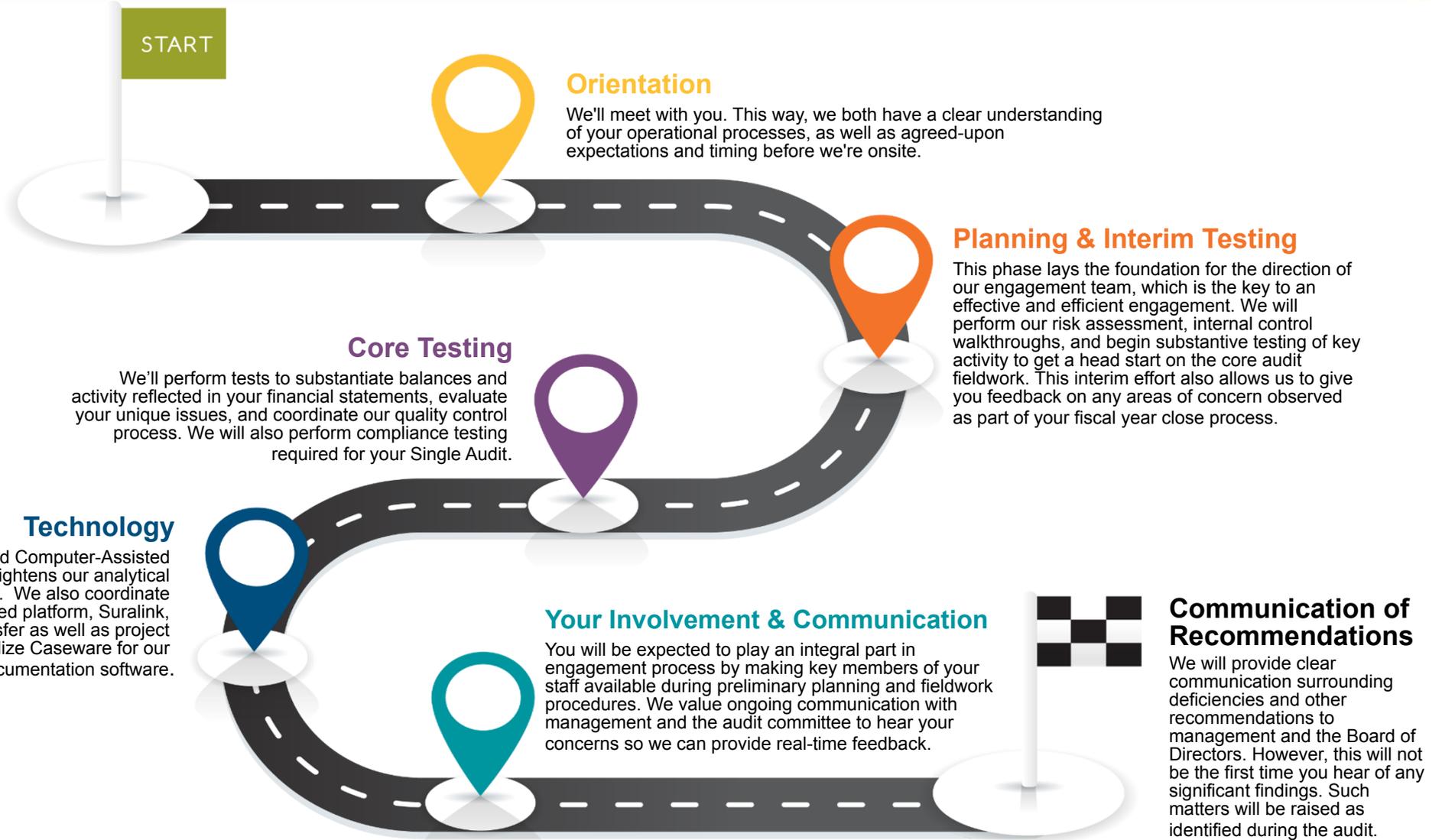
- **Required Communications Letter** (addressed to the Board of Directors and contains standard, required language)
- **Material Weakness and Significant Deficiencies Letter or No Material Weaknesses Letter** (if material weaknesses or significant deficiencies are identified then a separate letter will be issued and addressed to the Board of Directors, otherwise a No Material Weakness Letter will be issued)
- **Other Matters and Recommendations Letter** (addressed to Management and contains observations and best practice recommendations)



Engagement Team, Approach & Pricing

OVERVIEW

Our Engagement Approach



Your Engagement Team



Janet Ramey, CPA

Engagement Partner, Audit

Janet has more than 30 years of experience, specializing in services for the tax-exempt community and leading the work on a variety of not-for-profit organizations, including schools, foundations, associations, social welfare organizations, and religious organizations, among many others. During Janet's professional career, she has had the opportunity to provide services including audit, consulting, financial statement analyses and presentation, financial reporting and management recommendations, systems implementation, controllership, internal audit and training.



Katie Zahner, CPA

Technical Review Partner, Audit

Katie is a partner in the Audit Services group and leads the Midwest Nonprofit Industry Team. Katie has managed a variety of nonprofit audit engagements, including social welfare services, healthcare, religious, educational, fraternal associations, and foundations. She has over 15 years of experience in public accounting. Katie expands upon her client service responsibilities by being a significant advocate of her nonprofit clients. She is passionate about providing valuable insights and industry best practices and ardently supports the missions of her clients.

Your Engagement Team (Continued)



Chelsey Winsor, CPA
Manager, Audit

Chelsey is a Manager in the Audit Services group. She devotes her time fully to servicing the firm's nonprofit clients including social welfare, educational, associations, and foundations. As a community servant, Chelsey volunteers as a Board Treasurer and Board member for different organizations in the community. Chelsey has worked on financial statement audits including those with Single Audit compliance requirements and unit cost reporting. Chelsey has presented at the firm's internal and external trainings on nonprofit specific topics, including revenue recognition and Single Audit requirements. Chelsey earned her Bachelor of Science degree in Business Administration—Accounting from Southeast Missouri State University in May 2016. Chelsey has written for the MOCPA periodical, The Asset, and was named MOCPA Woman to Watch Emerging Leader in October 2021. Chelsey is a member of the American Institute of Certified Public Accountants (AICPA) and completed her AICPA's Not-for-Profit Certification. With her knowledge and dedication to the nonprofit industry, Chelsey will provide efficiencies in the engagement. She has had significant training in Uniform Guidance and is an expert in performing federal single audits.



Ashley Barron, MSA
In-Charge, Audit

Ashley is a seasoned Staff Auditor in the Audit Services group. She devotes her time fully to servicing the firm's nonprofit clients. Ashley conducts audit procedures, maintains client relationships, works directly with coworkers and clients to move through the audit work, ensuring timely work completion. She develops strong relationships and works diligently to meet clients' needs and goals. As the In Charge of the engagement, Ashley will be responsible for planning, executing, and completion the audit of the financial statements in accordance with applicable standards.

INDUSTRY EDGE CERTIFIED PRACTITIONER

Nonprofit

- Armanino offers a robust industry certification program our professionals use to achieve a designated expertise badge
- Earners of this badge have participated in a series of E-Learning modules testing their knowledge and industry specific expertise and are able to make optimal choices when presented complex industry challenges
- The team that would serve your organization are all certified nonprofit practitioners



Proposed Pricing

SCOPE OF VALUE	
Audit of financial statements (including beginning balances)	✓
Single Audit of Federal Awards	✓
Certification and Filing of the Data Collection Form	✓
Access to Armanino audit professionals for routine questions	✓
Management comment letters (including improvements of policies, procedures, and processes)	✓
Meetings with audit committee (or equivalent) to present the audit plan as well as the results of the audit, financial statements and required communication letters	✓
Assistance with preparation of financial statements	✓
Attendance to Armanino Webinars, Events and Symposiums for Nonprofits	✓
TOTAL PRICE	\$ 29,000

This submitted RFP/bid is expressly contingent upon the reserved right to negotiate the terms of any definitive contract, agreement, or terms and conditions presented, with terms acceptable to Armanino.

Please note: Pricing does not include technology and administrative fees, which are typically 5% of the engagement pricing.

We do not submit additional billings for routine phone calls and minor research. We want our clients to call us throughout the year as relevant questions arise. In fact, we have a “We Call You!” mentality where we will communicate with you throughout the year as we come across anything that we think may be beneficial to the organization. However, any significant changes to the scope of the work that is described in the request for proposal, or changes to the organization’s operations will impact our fees. If significant changes occur, we will work with management to agree on revised fees.

OUR FEES AND ESTIMATED HOURS

Billing & Rates

Our hourly rates according to professional classification for audit are outlined below:

Professional Classification - Audit	Audit Hourly Rate	NonProfit Hourly Rate
Partner/Director	\$460-570	\$350-460
Senior Manager/Manager	\$320-430	\$220-330
Senior/Incharge Accountant	\$190-250	\$140-180
Staff Accountant and other	\$50-225	\$50-150

Estimated Hours By Level

Audit Services (including Single Audit)

Level	Estimated Hours
Partner/Director	23
Senior Manager/Manager	32
Senior Auditor	80
Staff Auditor and other	55



NO SURPRISE BILLINGS

Billing For Technical Matters



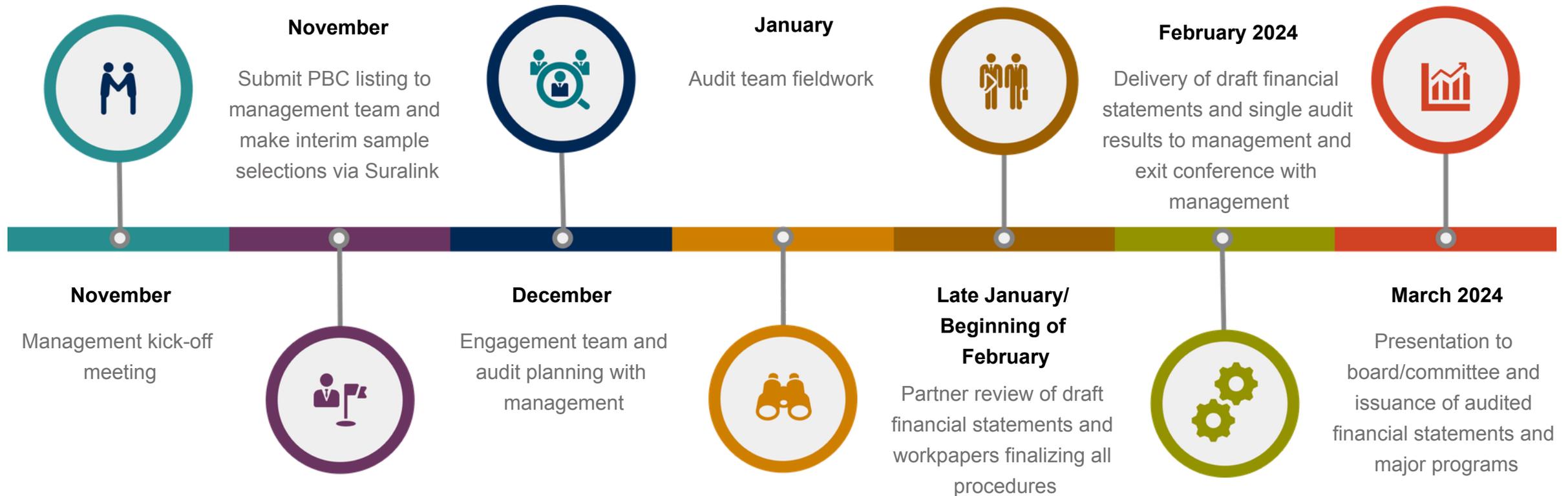
You should expect a certain amount of “service” embedded in the fees you pay us. We encourage you to call us with questions relating to items that will need to be addressed. We view that as part of our ongoing engagement and feel that it is more than efficient to provide assistance as new types of transactions arise, rather than waiting until the audit to consider your accounting treatment. ***Please view us as a valuable resource.***

When you do reach out, we have experts on our team to answer your call or email. If we're unable to answer your question on the spot, we will be certain to tell you that we have to research the matter and how many hours we anticipate we will incur.

We do not want to disincentivize you from calling us with questions as matter arise – ***you will never receive a billing from us you did not anticipate.***

WE MEET OUR DEADLINES

Proposed Engagement Timeline





Our References & Additional Information

OVERVIEW

Independence Of The Firm

- As a **top 20 CPA firm in the country**, Armanino has business relationships with various financial institutions, as partners, vendors and as clients of the firm. These relationships include banks, insurance companies, investment banking firms, money management firms and brokers. Armanino fully complies with AICPA standards for ensuring it avoids conflict of interest and maintains independence. The firm's Risk & Quality Management department oversees a strict process for reviewing conflicts of interest and independence concerns prior to engaging with any new client.
- The firm strictly prohibits any transaction, event, circumstance, or action that would impair independence or violate then firm's relevant ethical requirements policy on an audit, attestation, review, compilation engagement. In addition, when the firm and its professional personnel encounter situations that raise potential independence threats, but such situations are not specifically addressed by the independence rules of the AICPA Code of Professional Conduct, the situation will be evaluated by referring to the Conceptual Framework for AICPA Independence Standards and applying professional judgment to determine whether an independence breach could occur. The firm will take appropriate action to eliminate those threats or mitigate them to an acceptable level by applying safeguards.
- If effective safeguards cannot be applied, the firm will withdraw from the engagement or take other corrective actions as appropriate to eliminate the breach. The firm ensures compliance with independence requirements by implementing a variety of procedures in which we're happy to share upon request. The firm annually conducts training on independence rules and the firm's policies with respect to maintaining and ensuring our independence. As of the issuance of this proposal, the firm is not aware of any potential independence issues with regards to Botanical Society of America. If we are selected as Botanical Society of America's auditor, we will go through a final independence check of our entire staff before conducting any audit or attest services.

OUR COMMITMENT

References

Caritas Family Solutions

Contact: Gary Huelsmann, Chief Executive Officer

Email: gary.huelsmann@caritasfamily.org

Services Provided: Financial Statement Audit, Tax, Single Audit

Community Action Agency Of St. Louis County

Contact: Mark Kurtz, Chief Financial Officer

Email: mkurtz@caastlc.org

Services Provided: Financial Statement Audit, Tax, Single Audit

Places For People

Contact: Laura Mccallister, Chief Executive Officer

Email: lmccallister@placesforpeople.org

Services Provided: Multiple Audits, Tax, Consulting Services

Youth In Need

Contact: Kim Buie, Chief Financial Officer

Email: [kbue@youthinneed.org](mailto:kbuie@youthinneed.org)

Services Provided: Multiple Audits, Tax, Consulting Services

ARMANINO

Peer Review Report

Armanino participates in the National Peer Review Committee's peer review and is subject to a peer review every three years as required by the applicable standards. Firms can receive a rating of pass, pass with deficiencies, or fail. Our last peer review was dated April 15, 2022, and we received the rating of "pass".

 **Farber Hass Hurley LLP**

Certified Public Accountants

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Chatsworth, CA 91311
www.fhhcpas.comTelephone: (818) 895-1943
Facsimile: (818) 727-7700

Report on the Firm's System of Quality Control

April 15, 2022

To the Partners of
Armanino LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Armanino LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act; audits of employee benefit plans, and examinations of service organizations SOC 1 and SOC 2 engagements.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Armanino LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Armanino LLP has received a peer review rating of pass.

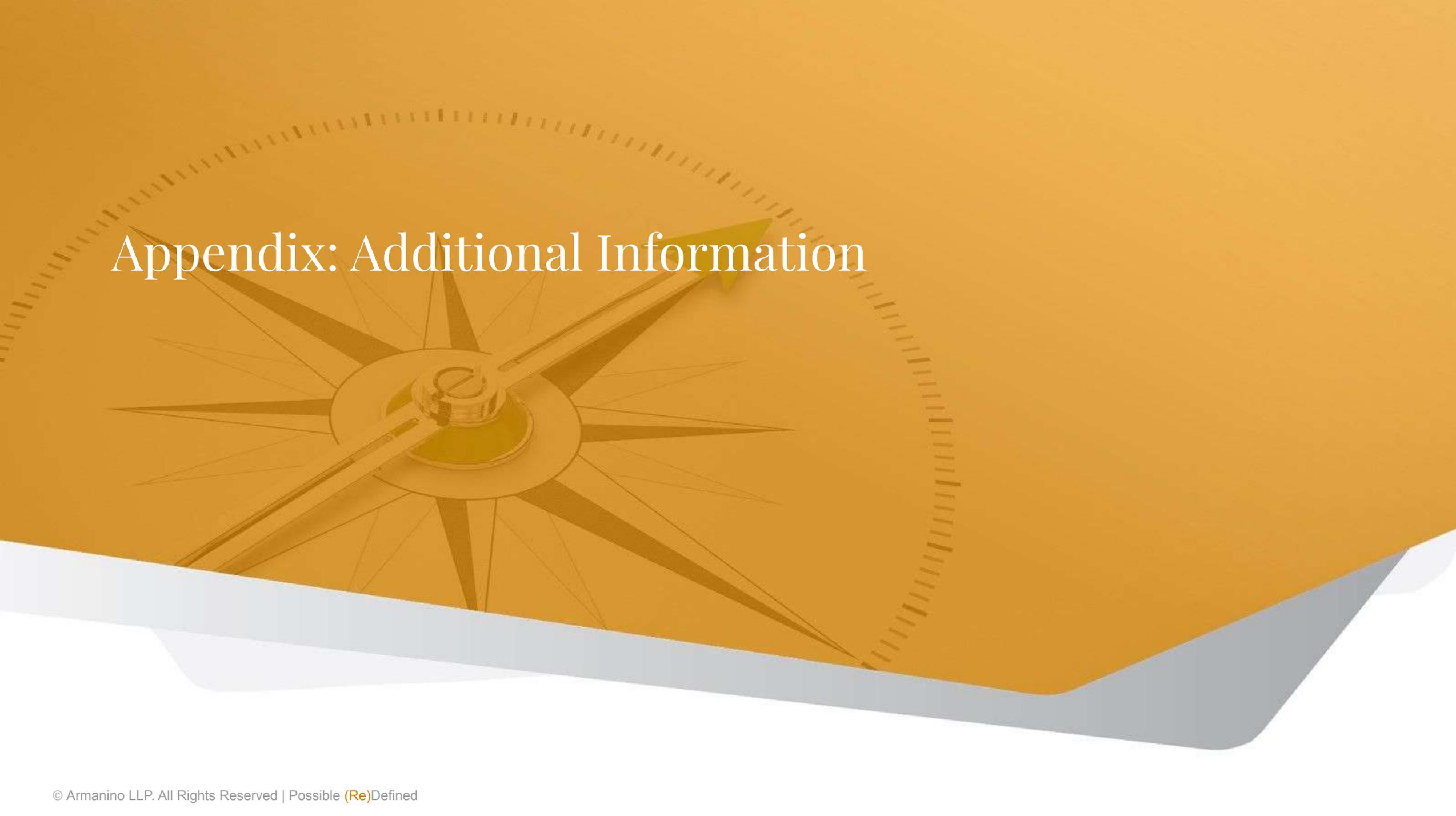


Farber Hass Hurley LLP

ARMANINO

Firm CPA License





Appendix: Additional Information

NONPROFIT

Consulting Solutions

Armanino's Privacy & Cybersecurity practice offers an in-depth multidisciplinary review of your privacy & cybersecurity posture.

Our broad range of services will help you with the strategy, planning and implementation of your privacy & cybersecurity program.

DEEP EXPERTISE

CIPP/E; CHPC; DPO; CDPSE;
CISA; CISSP; CRISC; AWS CCP;
FAIR; PCI QSA
Privacy & Cybersecurity Designers
Privacy & Cybersecurity Engineers
Privacy & Cybersecurity Coaches

CUTTING-EDGE TOOLS

Data Audit & Visualization
Database Tracker
Data Breach Notification
Consent & DSAR Management
Risk Quantification / Insurance



THOROUGH ASSESSMENT

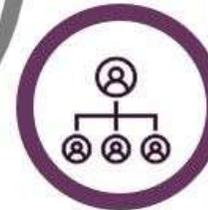
Audits / Evaluations	PCI
Data Mapping & Inventories	SOC 1/2/3; SOC for Cybersecurity
GDPR CCPA	ISO 27001 / ISO 27701
NIST COBIT CIS Controls	FAIR Model
HIPAA	Vendor Assessment Programs

GLOBAL STRATEGY

Strategy
Guidance
Analysis
Insights
Privacy & Security by Design

EFFECTIVE MANAGEMENT

Outsourced DPO / CISO
Data Breach Prevention & Support
Consent Management
Data subject Requests
Staffing Support
Ongoing Support



FIRST-RATE TRAINING

Executive Trainings
Tailored Trainings
On-call Assistance
[GDPR / CCPA / NIST / CIS Controls and
Other Relevant Regulatory Framework]



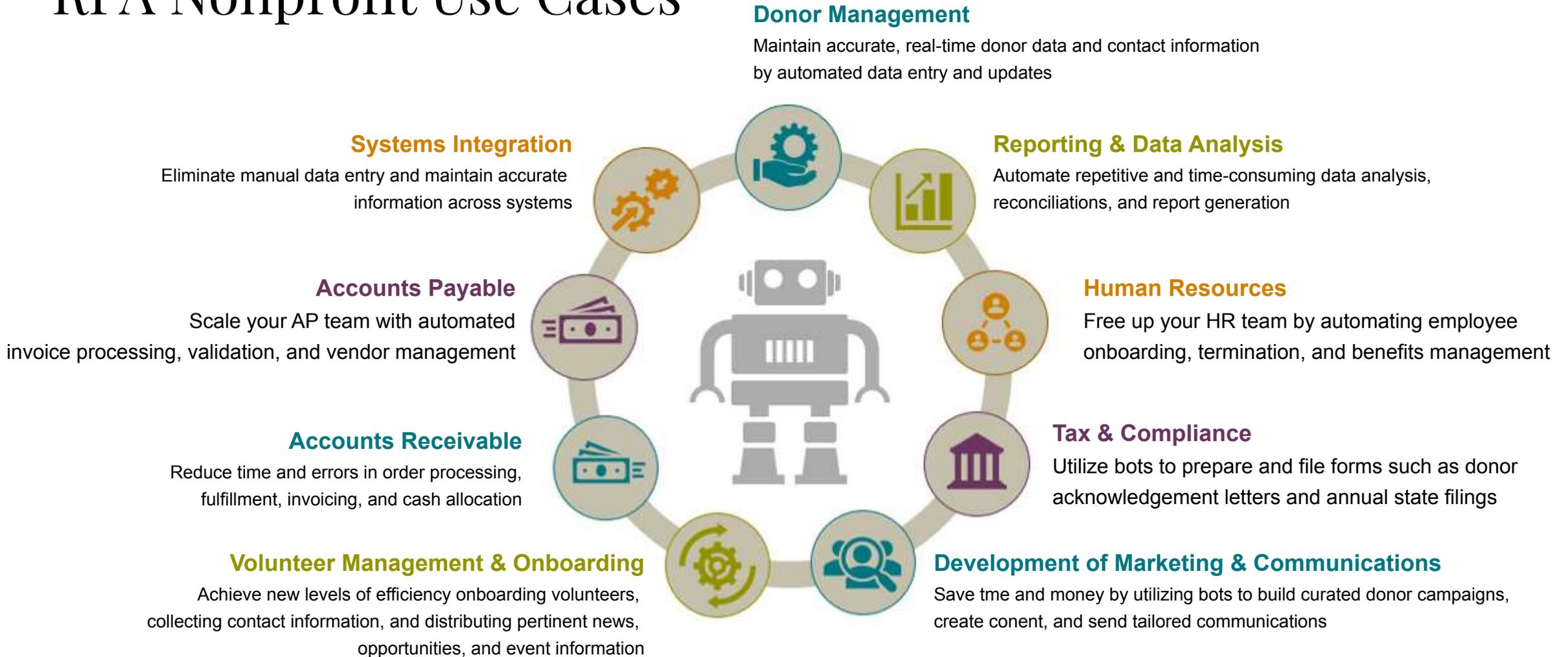
AI WITH RPA

Robotic Process Automation

- Business process automation
- Designed to mimic human action, and replicate repetitive steps that a human must click through
- A procedure that a computer follows to execute a routine or repetitive task
- Examples: data migration, 1099 automation, AP processing, etc.



RPA Nonprofit Use Cases



ARMAMINO GIVING BACK



Mission

To assist charitable organizations that create a positive impact on the lives of people in our community.

The Armanino Foundation empowers our employees to give back to the community via:

- The Great Give
- Dollars for Doers
- Volunteer Vacations
- Grants



OUR COMMITMENT

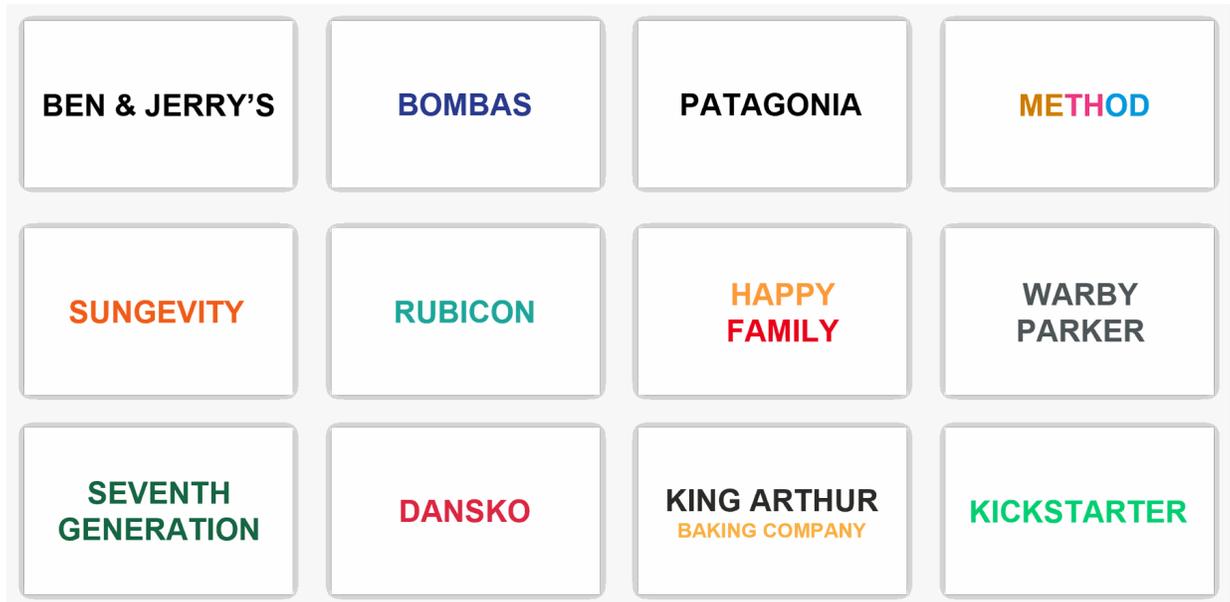
Certified B Corporation



**ARMANINO HAS
JOINED THE B CORP
COMMUNITY**

Armanino is using its business as a force for good. By becoming a certified B Corporation, we are accelerating a global culture shift to redefine success in business and build a more inclusive and sustainable economy.

Certified B Corporations are a new kind of business that balance purpose and profit. They are businesses that meet the highest standards of verified social and environmental performance, public transparency, and legal accountability to balance profit and purpose. We are now among other great B Corporations pledged to making a positive impact.



OUR COMMITMENT

Women's Advancement

**INTERNATIONAL WOMEN'S DAY**

A Bridge is a structure that actually carries a road or a path. As women move through their career journey, The Bridge provides support, connectors and a built infrastructure to help advance our women.

50%

of Armanino's newly elected partners for 2023 are women, underscoring the success of the firm's women's initiative to help women advance into leadership roles

EXECUTIVE ACCESS PROGRAM

Launched in 2018, this program connects high-potential female managers directly with firm executives to promote and drive career advancement.

**PARTICIPATING IN MOVE**

In partnership with the Accounting & Financial Women's Alliance, the MOVE Project challenges and equips firms and women to identify and address barriers to women's advancement.

LIVING UP TO THE IDEAL

Diversity & Inclusion

Our differences make us stronger, smarter and more innovative to truly bring the best to the table for our clients and organization.

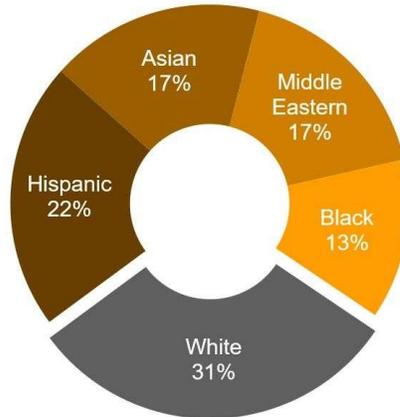
Nationally ranked as best Accounting firm to work for:



WE'RE LEADING TO **ACT ON DIVERSITY AND INCLUSION!**

CEO Matt Armanino signed the **CEO Action for Diversity & Inclusion Pledge** on behalf of the firm with a commitment to develop programs and initiatives that identify and foster opportunities for underrepresented groups led by the IDEAL committee.

Women account for **50%** of our recruiting efforts in gender and POC account for almost **70%** in ethnicity.



#12

Racial & Ethnic Diversity

#11

LGBTQ



#15

Women

#13

Overall Nationwide

Possible *(Re)Defined*TM

Delivering impactful, bold solutions that increase clarity
and spark success for today and tomorrow.