

# EMPLOYEE BENEFIT PLANS

## CONSULTING SERVICES

As one of the few firms headquartered in Texas with significant experience in the employee benefits area, we perform consulting services and audits on approximately 300 plans annually, as well as prepare or review more than 350 Form 5500 tax returns. Whitley Penn's benefit plan professionals have worked on every type of employee benefit plan, with a significant amount of our work being performed on defined contribution plans.

Whitley Penn is also a member of the American Institute of Certified Public Accountants (AICPA) Employee Benefit Plans Audit Quality Center, which was established in 2003. To be a member, audit firms are required to have a specific focus on benefit plan audits and meet the mandatory education and reporting requirements of the AICPA.

## FIRM QUALIFICATIONS AND CLIENT EXPERIENCE

Whitley Penn has experience auditing the following types of plans:

- » 401(k) Plans
- » Defined Benefit Pension Plans
- » Health & Welfare Plans
- » 401(a) Plans
- » 403(b) Plans
- » Governmental Retirement Plans
- » Plans Requiring a Form 11-K filing with the Securities Exchange Commission (SEC)
- » ESOPs
- » Profit Sharing Plans
- » Plans Maintained in Master Trusts
- » Stock Purchase Plans
- » Initial Audits
- » Plan Mergers, Terminations and Spin-offs

## FIRM QUALIFICATIONS AND CLIENT EXPERIENCE

Whitley Penn also provides the following employee benefit plan consulting services:

- » Identification and Assessment of Operational Errors
- » Quantification of Operational Errors
- » Assistance Correcting Operational Errors
- » Department of Labor Inquiries (DOL)
- » Internal Revenue Service Inquiries (IRS)
- » Plan Post-Merger Compliance Review
- » Plan Pre-Merger Due Diligence
- » Review of Plan Administration Controls
- » Assistance with the Delinquent Filer Voluntary Compliance Program (DFVCP)
- » Form 5500 preparation

## DEPARTMENT OF LABOR (DOL) AND INTERNAL REVENUE SERVICE (IRS)

With respect to our involvement with the DOL and the IRS, our firm has specific experience in dealing with both in matters involving non-compliance and voluntary correction of plan failures. Our latest inspection of our employee benefit plan practice by the DOL resulted in no findings.

Whitley Penn has an extensive team of audit, tax, and consulting professionals that we draw upon as needed. We are service oriented and will do everything possible to guide your organization towards success.

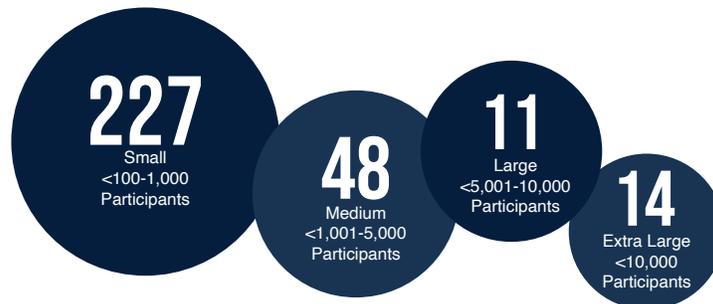
## WHY WHITLEY PENN

We are confident that our many years of experience with a variety of employee benefit plans and the fact that we audit approximately 300 of these types of plans each year will allow us to assist human resources and financial reporting departments in meeting Employee Retirement Income Security Act (ERISA) compliance requirements. For your comparison, the following summarizes various attributes of our employee benefit plan audit practice:



- 237 Defined Contribution - Limited Scope
- 21 Defined Benefit - Limited Scope
- 12 Defined Contribution - Full Scope/ SEC 11-K
- 13 Defined Contribution 403 (b) and 401 (a)
- 5 Employee Stock Option Plan (ESOP)
- 3 Defined Benefit - Public Sector
- 2 Defined Contribution - Full Scope/ Non-SEC
- 5 Health and Welfare
- 2 Defined Benefit - Full Scope

### SIZE BY NET ASSETS



### # OF PARTICIPANTS