



Accounting & Auditing

SERVICES AVAILABLE

- ◆ Audits of financial statements
- ◆ Reviews of financial statements
- ◆ Compilations of financial statements
- ◆ Audits of employee benefit plans – full scope and limited scope audits
- ◆ Supervisory Committee audits
- ◆ Agreed upon procedure engagements
- ◆ Business combination accounting
- ◆ Business succession planning
- ◆ Litigation support
- ◆ Business valuation
- ◆ Financial forecasts and projections
- ◆ Internal Audit function
- ◆ Evaluation of internal control process
- ◆ Forensic accounting
- ◆ Maintenance of fixed asset records
- ◆ Budgeting and cash flow planning
- ◆ Costing/profitability analysis
- ◆ Cash management assistance

Firley, Moran, Freer & Eassa, CPA, P.C. (FMF&E) has over 30 years' experience providing high quality audit and accounting services to companies located in Central New York and throughout the United States. Our service approach is based on Senior Executive directed engagement teams, focused on open communication and service efficiency and effectiveness. Our services are tailored to your business and will focus on significant business transaction cycles, assessment of the internal control environment and suggestions for internal control and general business improvements.

Firley, Moran, Freer & Eassa, CPA, P.C.

Experience, Responsiveness & Dedication





OUR MISSION

To provide traditional and innovative accounting services of exceptional value and superior quality to those we serve in a way that:

- ◆ *Recognizes the client as our most important asset*
- ◆ *Fosters a partnership with our clients and team members enabling them to reach their full potential*
- ◆ *Fulfills the highest standards of our profession, our clients and the public and continually strives to meet and uphold the highest ethical standard*
- ◆ *Ensures healthy, sustained and mutually profitable growth*
- ◆ *Provides rewards to our clients, team members and owners for their effort, excellence and innovation*
- ◆ *We enable all our clients, team members and owners to meet their goals and thereby contribute to society*

OUR GUIDING PRINCIPLES

What clients can expect:

- ◆ *Provide quality professional services that exceed client expectations*
- ◆ *Maintain a positive attitude that fosters a spirit of camaraderie among our clients and team members*
- ◆ *Be honest with one another and exercise an appropriate amount of compromise to quickly resolve issues*
- ◆ *Meet our client and internal commitments on a timely basis by working together as a team, seeking help as needed*
- ◆ *Have open, direct and timely communication among all team members while treating one another with respect*
- ◆ *Make decisions and resolve conflicts considering what is in the best mutual interest of our clients and Firm*

The RSM US Alliance Advantage

RSM US Alliance is a premier affiliation of independent accounting and consulting firms in the United States, with more than 75 members in over 38 states, the Cayman Islands and Puerto Rico. RSM US Alliance provides member firms access to the resources, tools and expertise of RSM US LLP, the leading U.S. provider of audit, tax and consulting services focused on the middle market, with more than 11,000 professionals in 87 cities in the U.S. and 4 locations in Canada. In addition, RSM US Alliance members have access to resources through RSM International, the sixth largest worldwide network of independent audit, tax and consulting firms, with more than 41,000 professionals in over 116 countries.

An independently owned member
RSM US Alliance



RSM US Alliance provides its members with access to resources of RSM US LLP. RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International. Visit rsmus.com/about-us for more information regarding RSM US LLP and RSM International. The RSM™ logo is used under license by RSM US LLP. RSM US Alliance products and services are proprietary to RSM US LLP.

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