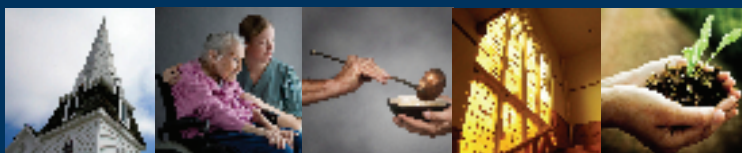


GRASSI

NOT-FOR-PROFIT PRACTICE



Grassi & Co., CPAs & Success Consultants has a great deal of experience working with not-for-profit organizations. In the not-for-profit atmosphere, every decision made can affect other areas of your organization. With a restricted amount of resources, not-for-profit organizations need the best guidance and advice from their advisors. Grassi & Co. helps clients overcome financial challenges by ensuring high quality, efficient services. Whether it is preparing a set of financial statements, or discovering unexpected fraudulent activities, Grassi & Co. is there to support the not-for-profit industry.

Audits, Reviews, and Compilations

Audits, reviews, and compilations are the key to truly understanding the dynamics of any organization. We take great pride in developing this understanding during the course of each engagement and more importantly, leveraging this knowledge by developing strategic, operational, and financial recommendations that bring value to your organization. In addition, we understand that "time is money," therefore each engagement is carefully planned and coordinated so that we minimize the time and the disruption to your day-to-day operations. Our expertise allows us to conduct A-133 audits, analyze A-133 audits to ensure the proper use of grants and contributions, and handle the preparation and review of CFR reports, which are essential to the success of not-for-profit organizations.

Internal Control Analysis/Operational Reviews

Internal controls are the systems your organization has in place to guard against theft or waste. Quality systems and procedures are necessary to provide reliable accounting information and to promote operational efficiency. There are many components crucial in the design of a program that prevents employee sabotage, misappropriation of investments, cash theft, and incorrect reporting of financial information. When we provide an analysis of your controls, we evaluate your entire accounting process and make recommendations on strategies that minimize theft or waste. Operational reviews help to increase the efficiency of your organization. It is a multi-step process that includes: interviews with key employees; an analysis of the organization's financial performance; an examination of internal cycles; a review of

all financial and accounting controls; a review of information security; and an examination of the communications systems. After the operational review is complete, we provide documentation with all observations and recommendations. Additionally, these procedures allow us to analyze fundraising income and expenses to determine that contributions are used effectively.

Fraud Detection and Prevention

Our fraud specialists are trained to use traditional accounting practices and sophisticated analytical skills to detect and uncover internal and external fraud such as employee theft, commercial bribery, and kickback schemes. We also work with you to protect your organization by assessing internal controls, tracing possible avenues of theft, and by helping you design and implement effective policies and procedures that deter fraud and abuse.

Forensic Investigations

Our professionals have training in accounting, finance, and information technology, which enables us to offer creative solutions to your most complex business problems. We know how to obtain the relevant facts by interviewing personnel and examining business records. Our services are always provided in a professional and discreet manner.

Consulting to the Board of Directors

The Grassi team offers consulting services to the Board of Directors addressing financial issues and the organization's overall situation. We often assist with the preparation and review of budgets and forecasts, helping organizations plan for the future and take the proper measures for sustainability.

Tax Preparation

Our not-for-profit group prepares the Form 990 for many of our clients. We handle any local, state, or federal tax issues or problems your organization might encounter. In addition, we can help set up charitable and gift giving strategies that help sustain the organization for the future.



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David M. Rottkamp, CPA, is a Partner at Grassi & Co., CPAs. David has more than 20 years of

experience providing audit and advisory services to the not-for-profit industry. He is the not-for-profit niche practice leader at Grassi & Co. David focuses on not-for-profit organizations serving individuals with special needs, educational institutions, social service providers, healthcare providers, foundations, and the arts and culture world. David's technical knowledge allows him to provide specific services, including OMB A-133 compliance audits and retirement plan audits.

Since beginning his career, David has advised some of the area's most successful not-for-profit organizations in areas such as: financial reporting systems, implementation of the new IRS Form 990 guidelines, internal control reviews, developing financial forecasts, and providing quality board education and governance advice. Through his focus on education and board awareness he has improved the internal structure for many of his clients, demonstrating his industry leadership.

An authority in the industry, David has presented on a variety of topics and has conducted educational seminars for clients, accounting industry groups, and not-for-profit member organizations. He has presented to the Financial Managers Association (FMA); National Association of Independent Schools (NIAS); Interagency Council of Mental Retardation and Developmental Disabilities Agencies, Inc. (IAC); the New York State Society of CPAs Foundation for Accounting Education (FAE); and, the New York Council of Nonprofits (NYCON) Camp Finance.

To give back to the industry in which he serves, David serves on the board of the National Multiple Sclerosis Society – Long Island Chapter as vice chairman and currently serves as chair of their audit committee. He also sits on several other committees, including executive and finance. Beyond his local work, David is a member of the national audit committee of the National Multiple Sclerosis Society—having a unique and even broader impact on the organization's well-being.

David is a member of the New York State Society of CPAs (NYSSCPA), where he serves on the Not-for-Profit committee and several of its subcommittees. In addition, David has co-chaired the statewide Not-for-Profit Conference for the NYSSCPA over the past two years and is planning to continue his involvement in the future. He is also a member of the American Institute of Certified Public Accountants (AICPA). David is a graduate from Pace University, with a BBA in Accounting.