

## LABOR UNIONS

### HELPING YOU STAY ON COURSE

To succeed today, labor unions must walk a tightrope. On one side, the Department of Labor, the IRS, and other regulatory agencies impose special compliance, reporting, and disclosure requirements. On the other end, you need to manage your finances efficiently and effectively to meet the goal of service to your members.

For more than 50 years, Berdon LLP has been helping clients in these business sectors stay on course — satisfying compliance requirements while suggesting innovative and economic solutions to fulfilling your missions.

Our clients range in size from organizations with 500 members to over 25,000 and their financial assets range from small amounts to tens of millions of dollars. To each engagement, we bring the acumen acquired over decades of accomplishments in areas as diverse as regulatory compliance, reporting requirements, record keeping, and internal accounting controls. As active members of professional organizations, we keep abreast of developments and potential changes in rules and laws. Serving on technical committees of the American Institute of Certified Public Accountants, Berdon has advised on developing accounting rules.

#### A COMPREHENSIVE APPROACH

We don't stop once we've helped clients meet statutory and regulatory requirements. We take the next step, assisting labor union officials and executive board members in discharging their fiduciary duties. Our insights and services can be a resource of information on which to make plans and base decisions, and our experience gives us the perspective to serve as sounding boards and as trusted advisors on the financial issues that confront labor unions today.

With offices in New York City and Long Island, we offer a broad array of services:

- Performing financial statement audits
- Preparing Forms LM-2 and 990
- Performing payroll compliance audits
- Advising on Internal Revenue Service and Department of Labor examinations
- Developing administrative expense allocation studies
- Providing operational reviews and studies
- Advising on the most efficient use of technology
- Performing special projects as needed

When a labor union becomes our client, it becomes the client of our entire firm — one of the nation's leading CPA and advisory firms with more than 400 professionals and staff. Berdon offers leading-edge tax, accounting, and advisory