

# Planning for an Initial Public Offering (IPO)? Let DLA guide the way!



## Does/Can Your Company...

- ✓ Meet the reporting timelines required by the US Securities and Exchange Commission (SEC)?
- ✓ Understand the Sarbanes-Oxley (SOX) Act requirements?
- ✓ Have a scalable organizational structure and the business processes needed to handle expected growth?
- ✓ Have documented business policies and processes?
- ✓ Have an appropriate IT service organization?
- ✓ Have an adequate documented business continuity plan?
- ✓ Have effective internal audit and corporate governance functions?



DLA's Accounting Advisory and Internal Audit services assist finance leaders in addressing the strategic accounting and financial reporting challenges facing their businesses and finance functions and help them to get ready for public company requirements. Our team has significant IPO and SEC reporting experience. We leverage our industry knowledge and expertise to advise and support you.

## Our IPO-Readiness Offerings

### Corporate Governance

- Outsourced and co-sourced internal audits
- Reviewing committee charters
- Reviewing organizational structure for corporate governance compliance
- Creating an internal audit function (NYSE requirement) including redacted policies and procedures
- Establishing whistleblower hotline and procedure
- Enterprise risk management

### External Reporting

- Outsourced and co-sourced internal audits
- Audit preparation and assistance with external auditors
- Assisting with complex accounting matters
- Implementation of new accounting standards
- Assisting with the preparation of PCAOB- and SEC-compliant financial statements
- Assisting with the preparation of financial sections of registration statements and filing of the S-1, including the drafting of the registration statement, MD&A, pro forma, and selected financial data

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- Drafting responses to any SEC comment letters received
- Post-effectiveness financial reporting and the preparation of financial statements and footnotes in compliance with Regulation S-X
- Outsourced SEC reporting functions
- Designing accounting and financial reporting policies
- Technical accounting research related to non-routine transactions or new accounting standards

## SOX Readiness

- Reviewing financial controls
- Designing/implementing/monitoring internal controls
- Coordinating with external auditors

## Technology Assessment

- Assessing financial and reporting systems
- IT for SOX compliance
- Reviewing/recommending business continuity plan and disaster monitoring

## IPO-Readiness Planning Methodology

