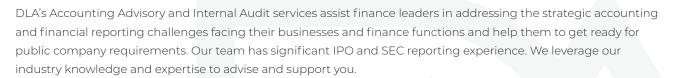
Planning for an Initial Public Offering (IPO)? Let DLA guide the way!



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?



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



- Assess the current state, including organizational structure and policies and procedures
- Identify gaps in current



- Identify internal and external factors, that impact the organization and processes and procedures
- Provide policy, process, organizational and technology recommendation



- Design and document new business processes and organizational structure
- Develop key performance indicators and baseline metrics



- Implement solutions
- Test and remediate as necessary



