

EMPLOYEE STOCK OWNERSHIP PLAN SERVICES



Weaver brings a reliable, institutional-level approach to Employee Stock Ownership Plan (ESOP) assurance services, fairness opinions, annual valuations and valuation reviews. With our strong experience in ERISA (Employee Retirement Income Security Act) requirements, Department of Labor expectations, and the AICPA Employee Benefit Plan Audit Quality Center (EBPAQC), Weaver brings unmatched understanding to this challenging area.

ESOP ASSURANCE SERVICES

As one of the top 30 benefit plan auditors in the United States, Weaver has ESOP audit professionals in all of our coast-to-coast locations. We audit more than 350 retirement plans each year in an ESOP audit portfolio that aggregates more than \$12 billion in plan assets. With Weaver, you will work with professionals who attend ESOP plan-focused training, which results in more efficient, value-added, quality audits that help you meet your fiduciary responsibilities.

ESOP VALUATION SERVICES

Our pragmatic approach to valuation, real-world transaction experience and robust quality control processes ensure that trustees can rely upon Weaver's ESOP valuation services including:

- ▶ Fairness Opinions
- ▶ Annual Valuations
- ▶ ESOP Valuation Reviews

When you need a fairness opinion, an annual valuation update for your employee stock ownership plan or a valuation review, it's important to find a team you trust. That's why Weaver has built a team specifically focused on these plans.

WHY CHOOSE WEAVER FOR YOUR ESOP SERVICES?

EXPERIENCE valuing and auditing ESOPs at all phases and sizes, with an audit portfolio totaling more than \$12 billion in assets

QUALIFIED PROFESSIONALS with credentials like ASA, CVA, CFA, CPA and ABV

EXTENSIVE KNOWLEDGE of ERISA and Department of Labor requirements, as well as leadership in the AICPA Employee Benefit Plan Audit Quality Center and representation on the national ESOP Valuation committees

ROBUST RESOURCES from coast to coast, including formal quality review processes and a Technical Standards Committee

RESPONSIVENESS and timely results when you need them



OUR ESOP QUALIFICATIONS

Our professionals hold credentials such as Accredited Senior Appraiser (ASA), Certified Valuation Analyst (CVA), Chartered Financial Analyst (CFA), Certified Public Accountant (CPA) and Accredited in Business Valuation (ABV). Weaver's ESOP team members are active participants in the AICPA Employee Benefit Plan Audit Quality Center, The ESOP Association and the National Center for Employee Ownership.

Weaver's ESOP professionals' skills and knowledge are backed up with the firm's resources and quality as a national CPA firm. With our in-house Technical Standards Committee and meticulous quality review processes, you can be confident that Weaver's work is well-supported and reliable.

QUALITY OF EARNINGS REPORTS

A Quality of Earnings (QofE) report is a financial due diligence document, prepared independently in connection with an anticipated merger, acquisition, or divestiture. Among other things, a QofE highlights (i) the acquisition target's historical financial performance, (ii) potential transaction risks and opportunities, and (iii) the sustainability of earnings. QofE reports are intended to cut through bias and are generally performed by an independent, third-party accounting firm with a team that specializes in Quality of Earnings analyses

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