

About Eide Bailly

Eide Bailly is the firm of choice for nearly 40,000 clients nationwide. Guided by our principles of **integrity** and professionalism, we promise a better client experience.

Eide Bailly has been in business since 1917. While we help our clients with all aspects of their business, our core services continue to be audit, accounting and tax. At Eide Bailly, we are **passionate** about our work and your success. We are proud of the quality and timely service we provide to our clients—on a consistent basis.

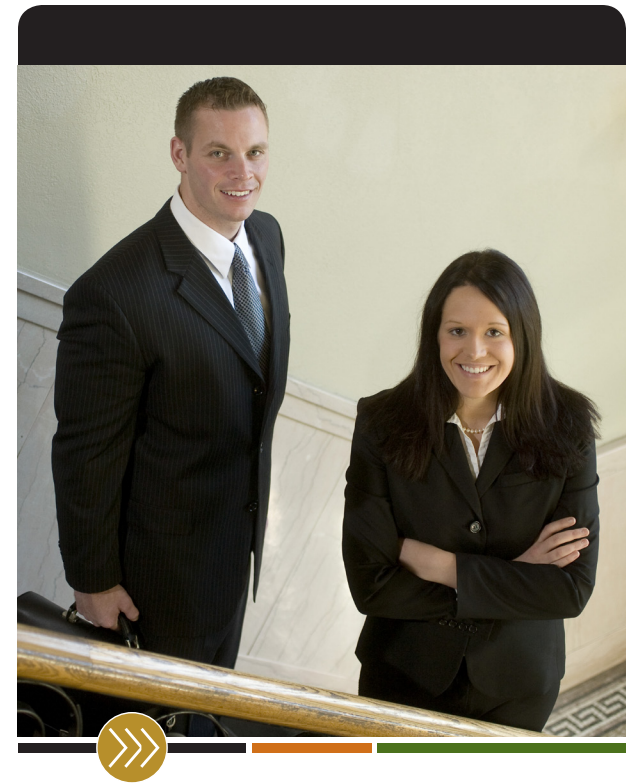
Experience the Eide Bailly Difference

- Work with professionals who understand your industry, as well as your general business needs, and will give you **genuine** advice.
- Enjoy **peace of mind** knowing that we are working within the law—at all times.
- Receive local, **personal attention** from senior team members.
- Work with **insightful** staff members who are assigned to your account because they are the “right” people for the job.
- Build a relationship with people who truly **care** about your business and want to become your trusted advisors.
- Enjoy access to nearly 1,200 professionals who are **perceptive** to your business needs and always looking for new possibilities for your business.

For More Information
Call Today—866.999.8362

www.eidebailly.com

An Independent Member Firm of HLB International



Workplace Fraud



Service Offerings

Fraud Prevention

- Employee background checks
- Fraud hotline
- Review of internal controls and management practices
- Fraud program recommendations/implementation
- Fraud awareness training

Fraud Detection

- Detection of asset theft fraud
- Detection of financial statement fraud
- Asset verification
- Discovery of hidden assets
- Professional negligence

Fraud Investigation

- Asset theft investigations
- Litigation support
- Insurance support
- Computer data recovery

Employee Background Checks

In today's business world, you need to make sure you have honest and trustworthy employees. Eide Bailly specializes in conducting background checks. Our services include credit records, criminal records, driving records, employment packages, verifications and additional services.

Fraud Hotline

Eide Bailly offers a confidential program designed to help companies protect themselves from internal violations and issues. It is also designed to provide employees with a work environment free from harassment and discrimination. Our hotline is available 24 hours a day, 7 days a week and provides immediate access to trained fraud professionals.

5 Fraud Issues

| Situation | Impact | Solution |
|---|---|--|
| Lack of Internal Controls <i>Did you know the median loss of occupational fraud is \$175,000?</i> | <ul style="list-style-type: none"> • Opportunity for theft • Inaccurate financial statements • Employees disregard for policies and procedures | <ul style="list-style-type: none"> • Review of current controls • Implementation of controls • Assessment of fraud risk • Implement fraud hotline |
| Hiring the Right People <i>Did you know companies with less than 100 people are the most vulnerable to fraud?</i> | <ul style="list-style-type: none"> • Loss of productivity • Loss of man hours • Lawsuits and punitive damages | <ul style="list-style-type: none"> • Background checks • Criminal checks for state and county • Credit check • Sex offender registry |
| Suspicion of Fraud <i>Did you know the average fraud is not detected for 24 months?</i> | <ul style="list-style-type: none"> • Disappointment of the company's handling of situation • Decrease in company moral • Additional frauds perpetrated | <ul style="list-style-type: none"> • Resolve allegations of fraud • Review books and records for any wrongdoing • Interview employees |
| Misappropriation of Assets <i>Did you know 7% of companies' annual revenues are lost to fraud?</i> | <ul style="list-style-type: none"> • Bankruptcy • Loss of trust • Unrecoverable monetary loss | <ul style="list-style-type: none"> • Determine who is involved • Document the fraud • Calculate loss amount • Provide expert testimony and reports for court |
| Legal Disputes <i>Did you know owners/executives steal 5x more than managers and 13x more than employees?</i> | <ul style="list-style-type: none"> • Legal fees • Loss time • He said/she said argument | <ul style="list-style-type: none"> • Business valuations • Calculation of unreported/under reported income • Calculation of asset misappropriation |