

Audit Advisory Services



PCAOB Support

- Perform pre-inspection workpaper reviews in preparation for PCAOB inspections and provide ongoing coaching
- Perform **internal inspections** and reviews of issuer audits
- Perform pre-issuance reviews
- Assist in responding to PCAOB queries, comment forms, and inspection reports
- Assist in root cause analyses and remediation action plans in response to PCAOB findings



SEC/PCAOB Enforcement Support

- Assist address **SEC enforcement** inquiries
- Assist address **PCAOB enforcement** inquiries
- Analyze audit workpapers to assess merits of **SEC or PCAOB enforcement actions** and evaluate potential auditor liability
- Assist in interviews, depositions, and testimony
- Prepare expert witness affirmative or rebuttal reports



Broker-Dealer Support

- Provide broker-dealer trainings, NASBA certified CPE training
- Review **broker-dealer** audit files in preparation for PCAOB inspections
- Perform practice monitoring or internal inspections of **broker-dealer** audits
- Assist respond to PCAOB inquiries, comment forms, and inspection reports related to broker-dealer audits
- Assist with root cause analyses and remediation action plans


Audit Advisory Services

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Auditing & Accounting Support

- Provide consultations on accounting and auditing matters, including U.S. GAAP, and PCAOB, AICPA, and GAAS auditing topics, **risk-based auditing**, independence (including **non-audit service restrictions**)
- Provide expertise regarding internal controls over financial reporting (ICFR) and COSO frameworks
- Provide access to 2,000+ professionals and experts at Ankura (e.g., crypto, complex valuations, **data analytics in auditing**).

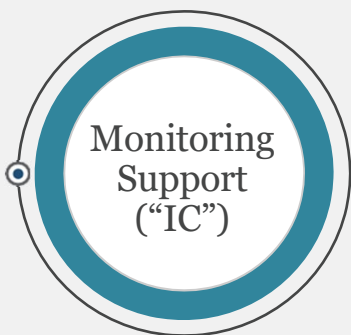


Systems of Quality Management Support

- Enhance **quality control systems**
- Assist with **audit quality improvement**
- Assist with **audit methodology improvement**
- Evaluate current system of quality management policies and procedures.
- Assist develop **independence policies and procedures**
- Assist enhance **ethical conduct in auditing**
- Assist develop risk assessment processes
- Assist develop quality risks and responses
- Assist develop monitoring and remediation processes
- Assist develop **audit guidance and practice aids**

Audit Advisory Services

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- Serve as an Independent Consultant/Monitor as required by an SEC undertaking or PCAOB disciplinary order in response to regulatory undertakings or remedial measures
- Serve as a consulting resource to other third-party monitors or independent consultants
- Review a firm's audit methodology and system of quality management to identify enhancement opportunities



- Establish audit oversight program in foreign jurisdictions, including registration, inspection, and enforcement programs
- Provide policy recommendations regarding audit oversight
- Develop registration and inspection methodology and processes
- Inspect audits of entities subject to authority supervision
- Analyze and communicate results to stakeholders
- Analyze root cause analyses and remediation of observed audit or system of quality management deficiencies
- Identify enforcement and other monitoring actions

OUR TEAM



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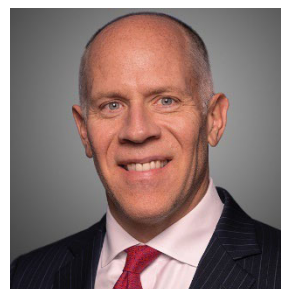
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Ankura Consulting Group, LLC is an independent global expert services and advisory firm that delivers services and end-to-end solutions to help clients at critical inflection points related to conflict, crisis, performance, risk, strategy, and transformation. The Ankura team consists of more than 1,800 professionals serving 3,000+ clients across 55 countries who are leaders in their respective fields and areas of expertise. Collaborative Lateral Thinking That Delivers™, hard-earned experience, expertise, and multidisciplinary capabilities drive results and Ankura is unrivalled in its ability to assist clients to **Protect, Create, and Recover Value™**. For more information, please visit, ankura.com.