

# DECOSIMO

CERTIFIED PUBLIC ACCOUNTANTS

MANUFACTURING & DISTRIBUTION

**DECOSIMO**  
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT & TAX | DUE DILIGENCE | PURCHASE PRICE ALLOCATION  
BUSINESS VALUATION | MERGER INTEGRATION | FORECASTS & PROJECTIONS  
TRANSFER PRICING | R&D TAX CREDITS | COST SEGREGATION STUDIES

[manufacturing@decosimo.com](mailto:manufacturing@decosimo.com) | [decosimo.com/manufacturing](https://decosimo.com/manufacturing)

MANUFACTURING  
& DISTRIBUTION

CUSTOM SOLUTIONS



# CUSTOM SOLUTIONS

## Helping You Build a Better Business

Few sectors of the U.S. economy experience the unique challenges of those companies that comprise the supply chain for consumer and industrial goods. Global competition and international sourcing, volatile debt and equity markets, downward pricing pressures, increasingly stringent regulatory guidelines, rising labor costs and rapidly changing technology continue to threaten the profitability of manufacturers.

We understand that your overall profitability depends on efficient production and distribution. We tailor our traditional accounting and tax services and specialized advisory services to your company's unique goals and objectives.

Since 1971, Decosimo has become one of the top 100 CPA firms in the U.S. by building a strong foundation of diverse clients in manufacturing and distribution industries across the United States. We empower our talented client teams to go above and beyond issuing audit reports and putting numbers on tax forms to recognizing ways to add value to your company's overall bottom line.

Manufacturing:  
Custom Solutions

REGIONAL FIRM



## Significant Clients. Significant Attention.

Decosimo serves a wide range of privately and publicly held clients in many sectors of manufacturing and distribution – from the makers of Little Debbie® Snacks and the world’s largest manufacturer of towing equipment to Olan Mills Portrait Studios, Hardwick Clothes, Tandus Floorcoverings and Beaulieu Carpets.

We’re the CPA of choice for more than 100 manufacturing clients with combined annual revenues of more than \$4 billion. Our breadth of services and depth of expertise currently benefit manufacturing and distribution clients in transportation, industrial equipment, apparel, floorcoverings, furniture, metal fabrication, chemicals, food and beverage, healthcare and packaging to name a few.

But when it comes right down to it, we are a regional firm through and through. We prefer to keep relationships personal, access to decision makers constant, and responsiveness to your needs timely. Instead of simply becoming your accounting firm, we view our relationship with you as an opportunity for a mutual exchange of ideas to tackle industry-specific challenges and take advantage of opportunities for added success.

Manufacturing:  
Regional Firm

HANDS-ON



## The Right Tools and Quality Service

Decosimo has established 40 years of hands-on experience with a diverse set of manufacturing and distribution industries that employ both process and discrete systems of production. Over the years, we've developed a portfolio of services that address the unique demands of many different business sectors, both in the U.S. and abroad. We'll customize a set of solutions specific to your organization's needs in order to efficiently provide unparalleled service with successful results.

Manufacturing:  
Quality Service

## SERVICES

- Financial statement audit, compilation and review
- Financial and operational due diligence
- Employee benefit plan audits
- Mutually-agreed upon internal audit procedures
- Internal control evaluation including Sarbanes-Oxley 404 compliance
- Regulatory compliance including Securities and Exchange reporting and ERISA
- Forensic accounting including fraud investigation and reporting
- SSAE 16 engagements – Report on the Controls of a Service Organization



## VALUE ADDED Assurance & Accounting Services

We understand that the audit and assurance process is more than just a compliance requirement. It's an opportunity for us to add value through relevant, insightful observation. We tailor our services to meet the unique risks and challenges of your specific industry model while continually seeking new ways for you to experience financial gain. And, always on the leading edge of best-practice reporting methods, we participate in the AICPA's peer review program and are registered with the PCAOB so that our work receives ongoing third-party evaluation to ensure it meets the highest professional standards.

Financial Statement Audit, Compilation and Review | Employee Benefit Plan Audits  
Due Diligence | Internal Audit Procedures | Internal Control Evaluation  
Sarbanes-Oxley 404 Compliance | Regulatory Compliance | Securities and Exchange Reporting  
ERISA | Forensic Accounting | SSAE 16

LONG-TERM CLIENT



# TESTIMONIAL

## “Decosimo Understands Our Business”

For nearly 40 years Decosimo has provided audit and other services for our company. This long-term business partnership is based on the high standards and expectations that we've come to expect from Decosimo... experienced professionals in audit leadership positions; understanding our business; and a commitment to doing business in an ethical manner...

**Barry Patterson, CFO**  
**McKee Foods Corporation, Collegedale, Tennessee**  
Makers of Little Debbie® and Sunbelt Snacks®



Manufacturing:  
Understands Business

## SERVICES

- Tax planning and compliance
- Business, shareholder and executive tax planning
- International, federal, state and local tax planning
- Sales and use tax consulting
- Research and development and energy efficiency credit studies
- Domestic production deduction studies
- Uniform capitalization analysis
- Cost segregation studies
- Estate planning and gifting programs
- IRS examination support
- Reorganization and restructuring
- Transfer pricing



## Tax Consulting & Compliance Services

Meeting your industry's strict financial and compliance requirements is an exact science that may seem overwhelming as regulations continually evolve. Our industry-specific tax planning specialists guide you through planning and maintaining compliance across multiple jurisdictions, both domestically and internationally, while helping you maximize ever-changing tax incentives, credits and methods of minimizing exposure.

Tax Planning and Compliance | Business, Shareholder and Executive Tax Planning  
International, Federal, State and Local Tax Planning | Sales and Use Tax Consulting  
Research and Development and Energy Efficiency Credit Studies | IRS Examination Support  
Domestic Production Deduction Studies | Reorganization and Restructuring | Transfer Pricing  
Uniform Capitalization Analysis | Cost Segregation Studies | Estate Planning

Manufacturing:  
Tax & Compliance

HIGHLY RECOMMENDED



# TESTIMONIAL

Decosimo is Very Highly Recommended

Decosimo serves as our independent auditor and also provides our corporate tax compliance services. The work is often complex because our company is publicly traded and has international operations. The staff is knowledgeable, responsive, proactive and professional and their work is always timely and thorough. We very highly recommend the Decosimo firm.

**Vincent Mish, CFO**  
**Miller Industries, Ooltewah, Tennessee**  
Towing Equipment Manufacturer



Manufacturing:  
Highly Recommended

## SERVICES

- Business succession and transition
- Buy-side and sell-side transaction advisory
- Business valuation and asset appraisal
- Internal audit services
- Litigation support and expert testimony
- Outsourcing and executive search
- Merger and acquisition services
- Debt and equity acquisition planning
- Lease/Buy evaluation
- Asset impairment evaluation



## Business Advisors

Making the tough strategic and operational decisions required to remain relevant and competitive in your industry means sometimes taking chances. We'll help you take advantage of the right business opportunities with minimized exposure to risk and ensure you experience strong financial performance and compelling business value. We'll also assist you in actively planning for merger and acquisition and the succession of ownership and management should these opportunities arise in the future.

Business Succession | Transaction Advisory | Business Valuation  
Internal Audit Services | Litigation Support | Expert Testimony | Lease/Buy Evaluation  
Outsourcing and Executive Search | Merger and Acquisition Services | Asset Appraisal  
Debt and Equity Acquisition Planning | Asset Impairment Evaluation

PROTECTS VALUE

**MicroLumen**<sup>®</sup>  
HIGH PERFORMANCE MEDICAL TUBING

# TESTIMONIAL

## Decosimo Protected Our Value

We have been extremely pleased with Decosimo's Strategic Transition Planning team. Transition planning seemed like a puzzle, but Decosimo brought all the pieces together - tax, valuation, employee incentives, and estate planning. They helped us protect the value of the company while transitioning ownership within the family, tax efficiently.

**Roger Roberds, CEO**  
**MicroLumen, Inc., Tampa, Florida**  
Medical Tubing Manufacturer



Manufacturing:  
Protects Value

## SERVICES

- Cost accounting review and update
- Inventory control process review and enhancement
- Lean accounting consultation
- Information technology and security assessments
- Budgeting and forecasting development
- Performance metrics development and industry performance benchmarking
- Cash flow and management evaluations



# COST CONTAINMENT

## Process Improvement & Profit Enhancement

You face unprecedented pressures to continually improve quality while at the same time reducing costs and fulfillment times. Remaining nimble enough to meet these challenges is vital to growth, competitiveness and success. We know it is essential for you to have the best processes in place for inventory control and cost valuation. Often this includes steps to align your financial reporting models with key initiatives such as lean manufacturing and other models for improving and optimizing discrete processes. Our evaluations can result in more timely and accurate information to manage your business.

- Cost Accounting Review | Inventory Control Process Review and Enhancement
- Lean Accounting Consultation | Information Technology and Security Assessments
- Budgeting and Forecasting Development | Performance Metrics Development
- Industry Performance Benchmarking | Cash Flow and Management Evaluations

Manufacturing:  
Process Improvement

## WE CAN HELP

If you're looking for a strategic financial partner, consider the firm with global reach and personalized, local service and support – Decosimo.

We'd be delighted to sit down with you and discuss how our decades of experience, diverse expertise and access to professionals empowered with making critical decisions regarding your account can add real value to your company's bottom line.

Contact us today.



# DECOSIMO

## Ask Us How We Can Help

It takes a blend of services to address the financial, operational and strategic issues you face every day. Personalized, direct involvement is the best method of providing “just in time” solutions that effectively and proactively address these challenges before they become real problems.

We answer each unique demand by offering a group of professionals with expertise in financial services specific to manufacturing and distribution. A team will be assembled to help you achieve success from many different perspectives, including business growth, tax optimization, regulatory compliance and strategic ownership goals.

Your dedicated Decosimo team will learn the vital aspects of your internal accounting systems. We're here for you, and what's more, you'll enjoy continuity in staffing that not only helps build solid, long-lasting relationships, but also increases efficiency and an ever-developing understanding of your business.

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Manufacturing:  
We Can Help

GLOBAL. LOCAL.



## Global Reach. Local Perspective.

Since 1971, Decosimo has been a leading regional public accounting and business advisory firm – now ranked among the Top 100 CPA firms in the U.S. with nearly 300 professionals and staff.

If you compete in the international supply chain importing and exporting products, we can help turn challenges into unique opportunities for improving growth and value.

With access to the global reach of Moore Stephens International Limited, one of the world's major accounting and consulting networks, and the personalized service of a hands-on regional neighbor, we remain the best alternative to the Big Four firms – and other regional accounting firms – providing quality work, reliable advice and technical support through our principals and professionals, all trusted experts in their fields.

Manufacturing:  
Global Reach

NEAR YOU



# DECOSIMO

CERTIFIED PUBLIC ACCOUNTANTS

*An independent firm associated with*  
**MOORE STEPHENS**

ATLANTA | CHATTANOOGA | CINCINNATI | DALTON  
GRAND CAYMAN | HUNTSVILLE | KNOXVILLE | MEMPHIS | NASHVILLE

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