



EMPLOYEE BENEFIT PLANS

Employee Benefit Plans (ERISA)

Marcum LLP performs assurance services for a wide variety of benefit plans that fall under the Employee Retirement Income Security Act (ERISA). Our assurance professionals are highly qualified individuals with extensive training and experience in auditing all types of employee benefit plans. Marcum's low employee turnover provides a consistent and stable team of qualified experts who can efficiently guide clients through the audit process.

We utilize an efficient audit approach combined with up-to-date knowledge of the changes and updates governed by ERISA, the Department of Labor (DOL) and the Social Security Administration. At Marcum, by keeping current with government-imposed rules and regulations, our professionals are able to identify issues and exposures that would concern a plan administrator and instill in our clients a significant comfort level in the face of ever-changing fiduciary responsibilities.

Marcum specializes in audits of all types of Employee Benefit Plans including:

- Defined Benefit Plans
 - Cash Balance Plans
 - Money Purchase Plans
- Defined Contribution Plans
 - 401(K) Plans
 - Profit-Sharing Plans
- Employee Stock Option Plans (ESOP)
- 403 (b) and 401 (a) Plans
- Plans requiring 11K SEC filings
- Health and Welfare Benefit Plans

Marcum also has extensive experience in performing SSAE 16 audits for third-party administrators and custodians.

Marcum is a member of the American Institute of Certified Public Accountants Employee Benefit Plan Audit Quality Center (EPBAQC). The EPBAQC is a firm-based voluntary membership center for firms that audit employee benefit plans, including defined benefit pension, defined contribution pension and health and welfare plans subject to ERISA and the DOL. Marcum is also registered with the Public Company Accounting Oversight Board (PCAOB).

At Marcum, we have a passion and a commitment to quality control in the preparation of informative, fair and independent audit reports.

