

A National Leader In Serving **EMPLOYEE BENEFIT PLANS**

Legacy is a niche firm that provides audit and accounting, tax, and payroll compliance audit services to over 475 multiemployer and single-employer benefit plans throughout the country, including:

- Defined Benefit Pension Plans
- Defined Contribution Pension Plans
 - 401(k) Plans
 - Annuity Funds
- Health and Welfare Plans
- Severance Funds
- Apprenticeship and Training Funds
- Supplemental Unemployment Benefit Funds
- Scholarship Funds
- Legal Assistance Funds
- Governmental Benefit Plans

Clients represent plans with net assets ranging from \$250,000 to \$6 billion, and from 50 to as many as 70,000 participants.

INDUSTRY LEADERS

Legacy's partners, principals, and professionals actively participate in the International Foundation of Employee Benefit Plans (IFEBP) as speakers, moderators, participants, and as members of various committees to remain on the cutting edge of the industry. We are also active members of the AICPA Employee Benefit Plan Audit Quality Center for CPA Firms. Additionally, our professionals are active in many state society employee benefit plan groups.

OUR SERVICES

- Financial Statement Audits
- Preparation of governmental forms including:
 - Form 5500 *Annual Return/Report of Employee Benefit Plan* and Form 8955-SSA
 - Form 990 *Return of Organization Exempt from Income Tax*
 - Form 990-T *Exempt Organization Business Income Tax Return*
 - Other required governmental form(s)
- Summary Annual Reports
- Payroll Compliance Audits
- Claims Audits
- Computation of fidelity bonding requirement
- Representation during government examination
- Cost Allocation Studies
- Review of trustee expenses and expense reimbursement policies
- Litigation support

“Hands down they are the best multiemployer accounting firm in the industry.”

