



**ALTERNATIVE INVESTMENT GROUP  
FINANCIAL STATEMENT  
PREPARATION SERVICES**

# MarcumRBK Alternative Investment Group

## Financial Statement Preparation Services

The preparation of financial statements and note disclosures in accordance with US Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (“IFRS”), and Financial Reporting Standard (FRS) 102 for alternative investment entities is becoming ever more complex in this dynamic industry. Keeping up with the frequent changes in the accounting industry and the financial statement disclosure requirements (such as those required under IFRS 9 - Financial Instruments) is difficult in today’s fast paced environment and creates challenges for management. As an audit firm, MarcumRBK, is uniquely qualified to prepare a set of IFRS financial statements and the related note disclosures specific for investment funds, including hedge funds, private equity, and funds of funds.

In addition to our core audit services, MarcumRBK’s Alternative Investment Group offers a comprehensive service to investment funds in which it will prepare a set of US GAAP or IFRS financial statements and supporting schedules. The investment fund’s independent auditor would, in turn, apply audit procedures to such financial statements.

MarcumRBK’s Alternative Investment Group stays on the cutting edge of new accounting pronouncements and industry practices. We currently prepare financial statements and advise on technical accounting matters for several hedge and private equity funds whose auditors are “Big 4” accounting firms. We act as a liaison between our clients, the auditors and the administrators to ensure the financial statement preparation and audit process run efficiently. We have many years of experience working with prominent and reputable fund administrators.

Our team of industry experts has the ability and capacity to prepare financial statements of any investment fund structure or strategy. Our clients appreciate the quality service that an independent accounting firm of our size is prepared to offer while containing costs and maximizing efficiencies. MarcumRBK is registered with Chartered Accountants Regulatory Board (CARB), which demonstrates our commitment to audit quality and integrity.

### **The benefits include:**

- A firm with industry specific expertise preparing financial statements and disclosures under US GAAP, IFRS, and FRS 102
- Best practices on new financial statement disclosure requirements
- Enhanced internal controls over the investment fund’s financial reporting process
- Likelihood of a timelier and more efficient audit
- The reduction of audit overruns
- Less administrative time incurred by management so they can focus on the fund’s operations.

### **The services we provide:**

- Consultation on implementation of new accounting pronouncements
- Preparation of financial statements and required disclosures
- Providing audit packages and supporting schedules for disclosures
- Word processing, printing and binding of financial statements