

Driven, Like You.



Statement of Qualifications
Business Process Analysis and
Improvement Services

Weaver is one of the largest independent certified public accounting firms in the nation, ranked the largest regional independent accounting firm in the Southwest by Practical Accountant magazine and is also ranked #40 in the Top 100 Accounting Firms in the nation by Public Accounting Report. With locations throughout Texas, we are focused on meeting the needs of our clients, and providing real solutions that add value and quality to our services.



Advisory Services



Business Process Analysis and Improvement.....	1
Typical Engagement Process	2
Our Approach.....	5
Advisory Services	6
Firm Overview.....	7
Why Weaver.....	8
Industry Rankings	9
Contact.....	10

Businesses are becoming increasingly aware that simply having processes and procedures in place does not produce desired increases in efficiency. There is a growing awareness that the desired increases in efficiency can only be achieved by aligning business processes throughout the organization. Business processes and activities must be streamlined and designed to effectively utilize all of the company's resources to obtain optimum in enterprise value.

Every company has specific business processes for value creation and delivery that are vital to the enterprise and its customers. These processes define how people, information, and materials interact and work to deliver value to the customer. Understanding how these interactions relate is essential to achieving significant improvements in quality, efficiency, cost, and service. Business process analysis and improvement (BPA/BPI) is effective in helping companies enhance and perfect their business processes.

By analyzing and improving business processes, companies are able to identify and then eliminate redundancies, bottlenecks, and process breakdowns. Organizations are also able to align their business processes with supporting information management technology. The process then becomes a source of greater transparency, improved efficiency across the entity, and scalable processes that are maintained as the company grows. BPA/BPI can be used as leverage for operational improvement and has numerous practical applications, for example:

- Analyzing the performance of procedures
- Managing enterprise organization or reorganization
- Rationalizing business process functions and their interactions
- Analyzing risks and vulnerabilities
- Managing ongoing enterprise improvement
- Complying with new laws, regulations or standards
- Managing competencies and human resources
- Defining IT requirements
- Optimizing existing information systems
- Automating business processes

The principal goal in business process analysis and improvement is to accomplish overall improvement of current business processes. The end result will reduce organizational risks, integrate business process with technology, prepare for successful implementation, and create an aligned and streamlined set of business processes across the organization.

We can help you improve your business performance by streamlining your business systems, operational processes, and performance measurement techniques that provide the basis for continuous improvement. We focus on leveraging your existing investments and designing recommendations that meet your longer-term growth and profitability goals. Our experience provides clients in both the public and private sector the ability to increase performance and productivity. With a comprehensive understanding of the many nuances of these types of projects, our knowledgeable associates are highly skilled in business process analysis and development. If you need assistance in BPA/BPI, process mapping training, or just getting started, we can help.



A typical business process analysis and improvement project is conducted in three phases:

Phase One: Business Process Analysis

First, we work with management to understand the short and long-term goals of the organization. We create a prioritized strategy to align with these goals. Second, we gain an understanding of existing procedures relating to business processes and document all business processes as they actually occur in their current "as is" state. Specifically, we will:

- Lead and conduct information-gathering sessions to identify and detail all business processes. This will include performing walkthroughs, prepare risk-control matrices and evaluate segregation of duties
- Create an "as is" business process template
- Identify critical business processes to the organization
- Identify process owners and stakeholders
- Examine and verify policies/procedures in the "as is" processes
- Name and classify processes using a simple, standardized methodology
- Define process purpose, boundaries, inputs and outputs, entry and exit points
- Develop clear and concise "as is" business process flow illustrations using diagrams and flowcharts customized to the organization
- Identify opportunities including a list of weaknesses and/or recommendations for process improvements

We will document all "as-is" processes, sub-process and activities by using techniques to indicate factors that affect major systems and controls as they actually occur in their current state, utilizing the following procedures:

- Identifying key process controls and control gaps
- Identifying policy/procedure inconsistencies with business processes
- Eliminating redundancies, bottle-necks, manual or paper-laden procedures
- Minimizing dependencies and unnecessary hand-offs
- Increase reliability of the execution steps
- Identify areas for automation
- Simplifying work flow
- Eliminating non-value added activities



Phase Two: Business Process Improvement – Evaluation

We provide an integrated, objective and disciplined approach to documenting, evaluating and improving the effectiveness of all identified “to be” business processes, sub-process, activities and practices. As such, the components of this phase will include:

- Naming and classifying processes using standard methodology terms
- Identify process owners and stakeholders
- Defining process purpose, boundaries, inputs/outputs and entry/exit points
- Developing clear and concise “to be” business process flow illustrations using diagrams and flowcharts
- Identify process changes required from “as is” to the “to be” process and design new requirements
- Ensuring that each recommended “to-be” process is supportable by any application system(s)
- Conducting interviews, reviews and finalization of the “to be” process documentation

We will meet with process owners from across the organization and streamline process flows, to align processes where possible. Once this is complete, we will write documentation on “to be” processes and prepare the risk control matrix. We will also assess and address segregation of duties across the organization.

We will clarify needs and propose recommendations for improvement for each specified area and evaluate business function. Priorities will be determined and provided, utilizing the information collected from the first phase of the engagement. We will present a comprehensive view of all business processes, functions; skill set requirements and recommendations in the form of “Points for Consideration” in order to determine a course of action.

Our recommendations will be developed with the organization's short and long-term goals in mind. We will make practically applied recommendations that the process owner can support. We will ensure that scalability, sustainability, efficiency and effectiveness can be achieved as business processes are improved.



Phase Three: Business Process Improvement - Implementation and Training

We will prepare an implementation and training plan, mapping out the preliminary scope and objectives to address the “as-is” and “to-be” processes. We will create a permanent repository for both “as is” and “to-be” business processes that can be accessed by all users throughout the organization.

Implementation and training will identify entity-wide improvement efforts and provide timely management information to support management decisions. In order to maximize the use of your resources, we will create opportunities to increase the value of each functional area as it is implemented, and we will partner with you to enhance the training value of such opportunities.

Implementation establishes itself as a change agent throughout the organization. It identifies new initiatives to add value while retaining a clear focus on traditional areas such as internal control exposure and potential ethical issues. Part of the process includes:

- Creating a permanent business process documentation repository for both “as is” and “to-be” processes that can be accessed by management, staff, faculty and students.
- Preparing a business process improvement implementation plan and schedule.
- Preparing change management strategies for implementation of “to-be” processes and providing assistance with the implementation of critical identified business processes.
- Developing a process review methodology for making continuous process improvement reviews and verification of policy/procedures.
- Providing training and transfer knowledge to management for performing business process analysis and business process improvement.

In performing Business Process Analysis and Improvement (BPA/BPI) services, we work with your organization to improve business process operational efficiency. In the preliminary stages of the process, we engage key stakeholders to identify business processes and risks, solicit management concerns and define expectations. For the initial analysis, we will collect and analyze existing information/ resources from key stakeholders, offices and functional areas for current processes and organizational infrastructures using the following approach:

Identify Project Champion

- Emphasize to the entire organization the importance attached to the successful completion of this project
- Influence the recipients of communications from the project team to ensure that it is given a high priority throughout the organization

Determine Project Team

- The function of the team is to participate in the discovery and documentation of the company's business process analysis
- Project team members should be familiar with operations, the business risks, its controls, and the legal and regulatory requirements in which it operates

Establish Scope and Timing

- Develop a plan of action
- Following the organization of the team, the project sponsor should send the company general communication of:
 - What is Business Process Analysis and Improvement?
 - Why is this project important to the company?
 - Who is on the Business Process Analysis and Improvement team?
- Perform an inventory of existing documents and reports, collect and analyze existing information/resources from key stakeholders, offices & functional areas
- Map the functional area transaction flow, and relationships and responsibilities for reporting

Get Started

- Perform the Business Process Analysis and Business Process Improvement
- Work through and continuously update the project plan

Deliverables

Final deliverables will be issued in the form of process documentation for each business process and functional area along with points for consideration. Additionally, we will provide the following documentation:

- Methodology and tools used for completing the project, maintaining the final collective repository of all business processes and making continuous process improvements
- Training materials for business process analysis and process improvement
- Project plan and schedule
- Project tracking mechanism
- Project communication plan
- Change management plan
- Project status reports
- Final project close-out report



At Weaver we understand the importance of focus, strategy and communication in performing Advisory Services that are well planned, based on strategy, executable and measurable. We work closely with our clients to model services to fit their existing structure, process and staffing. We understand the importance of communication and integrate it throughout every step of the process.

Our advisory services include:

● **Enterprise Risk Management**

- Entity level risk assessment
- Control self assessment
- Business risk assessment
- Fraud detection services
- Executive training
- Acquisition controls integration

● **Strategic Risk Services**

- Corporate governance
- Strategic alignment and gap analysis
- Regulatory compliance
- IT long-term planning
- Acquisition compatibility assessment
- Internal Audit planning and development

● **Operational Risk Services and Consulting**

- Internal Audit
- Internal controls assessment
- General controls assessment
- Sarbanes-Oxley consulting
- Business Process Analysis and Improvement
- IT audits
- Fraud prevention assessments
- Process performance management
- Evaluation of automated systems
- Operational performance studies
- Financial reporting advisory
- Data mining and analysis
- Policy and procedure development and review



About Weaver

Weaver is among the top 40 certified public accounting firms in the nation according to the 2010 Public Accounting Report Top 100 Firms list, and is ranked the largest regional independent accounting firm in the Southwest and consistently ranked as one of the fastest growing firms in the country by *Accounting Today's* Top 100 Firms Survey. The Firm operates offices in Austin, Dallas, Fort Worth, Houston, Midland, Odessa and San Antonio, with more than 450 team members, including more than 360 accountants and consultants and four licensed attorneys. Affiliations through Baker Tilly International allow for service delivery nationally and worldwide. The Firm's client base includes private and publicly held business enterprises, local governments, municipalities, nonprofits and individuals.

Mission

Weaver and its affiliates are committed to excellence. Our mission is to provide our clients the highest quality, client-oriented, professional services with an extra measure of personal attention through an organization where our people succeed.

Services

Weaver provides clients in all industries with assistance in accounting and consulting services including:

- Business Process Analysis and Improvement
 - Risk Assessment
 - Transaction Services
 - Internal Audit
 - IT Audit
 - SOX Consulting
 - Assurance
 - Accounting
 - Tax
 - Estate Planning/Wealth Transfer
 - Business Valuation Services
 - Consulting Services
 - Profit Enhancement
 - Information Technology Services
 - Litigation Support
 - Property Tax Consulting
 - Cost Segregation
 - International, State and Local Tax
- Industries Served:**
- Manufacturing and Wholesale
 - Distribution
 - Oil and Gas
 - Technology
 - Health Care
 - Financial Institutions
 - Retail
 - Real Estate
 - Construction
 - Hospitality/Restaurant
 - Professional Services
 - Arts and Entertainment
 - Education
 - Local Government
 - Nonprofit
 - Private Foundations



Our services are designed to ensure that your organization is functioning in the most efficient manner, and that controls are adequate and effective. With our in-depth analysis, we uncover important information to assist you in forming a realistic view of your internal controls.

Offering the resources of a national or international firm without the excessive fees

Our seven Texas locations, combined with strategic national and international affiliations, allows us to offer you the resources of a large firm without the fees required to support national or international overhead.

Committed to your complete satisfaction

The only goal you can't accomplish is the one you don't go after! Our mission is to help you identify and achieve your financial goals. As such, we promise to deliver professional services that add "measurable" value.

Providing "awesome" client service

Members of your engagement team, including senior management, will communicate with you in a timely and courteous manner all year long, not just during your engagement. As a Firm and as individuals, we place great value on building long-term relationships, and providing outstanding service is one way we accomplish this.

Understanding your needs

As your professional services provider, we have a responsibility to learn your business and understand your needs. To accomplish this, we utilize comprehensive, industry-specific research tools to identify and address the issues facing you.

Recognizing knowledge is power

Each member of our client-serving staff participates in a rigorous program of continuing professional education so that we can assist you with the process of translating complex information into knowledge, and knowledge into decisions. We also have several specializations represented within the Firm including accredited business valuers, accredited estate planners, certified financial planners, certified fraud examiners, certified profit enhancement consultants, licensed attorneys and personal financial specialists.

Taking a proactive stance on your behalf

We strive to help you reach your financial goals by informing you of relevant law changes or additional services we can provide to help you seize the opportunities and conquer the challenges along the way. In addition to accounting, audit and tax services, we offer numerous specialized services including some focused on specific industries.

**2010
TOP
50
FIRMS**
INSIDE Public Accounting
The competitive advantage for accounting firm leaders since 1987

 August 2010
 Volume 24, Number 8

**INSIDE PUBLIC ACCOUNTING
 THE 2010 TOP 100 FIRMS
 THE LARGEST ACCOUNTING FIRMS IN THE U.S.**
RANKED BY U.S. NET REVENUE

RANK '10 '09	FIRM / HEADQUARTERS	MP / CEO	NO. OF OFFICES	YEAR END	NET REVENUE
26	Wipfli LLP / Milwaukee	Rick Dreher	14	5/10	\$114,400,000
27	Amper, Politziner & Mattia LLP / Edison, N.J.	Howard Cohen	7	3/10	\$114,222,000
28	Cherry, Bekkaert & Holland LLP / Richmond, Va.	Howard Kies	14	4/10	\$98,377,046
29	Anchin, Block & Anchin LLP / New York	Frank A. Schettino	1	9/09	\$96,000,000
30	LECG-SMART ⁹ / Devon, Pa.	Steve Samek	11	12/09	\$93,573,599
31	Otrin Cooperman & Company LLP / New York	Joel A. Cooperman	5	12/09	\$90,000,000
32	Berton LLP / New York	Stanley H. Freundlich	2	12/09	\$88,000,000
33	Goodman & Company LLP / Virginia Beach, Va.	Thomas Willson	10	6/10	\$87,650,000
34	Marks Paneth & Shron LLP / New York	Arthur E. Cannata Mark Leventus	4	12/09	\$86,223,000
35	Carr, Riggs & Ingram LLC / Enterprise, Ala.	William H. Carr	14	9/09	\$83,627,232
36	Rehmann / Saginaw, Mich.	Steven D. Kelly	11	12/09	\$72,916,222
37	Withum Smith+Brown PC / Princeton, N.J.	William R. Hagaman Jr.	13	6/10	\$72,320,000
38	Keamey & Company / Alexandria, Va.	Ed Keamey	2	12/09	\$66,137,311
39	Amarino McKenna LLP / San Ramon, Calif.	Andy Amanino	3	12/09	\$65,378,496
40 50	Weaver⁹ / Fort Worth, Texas	Tommy D. Lawler	6	5/10	\$65,310,892
41	Burr Pilger Mayer Inc. / San Francisco	Stephen D. Mayer	6	12/09	\$64,840,251
42	Morrison, Brown, Argz & Farra LLP / Miami	Antonio L. Argz	6	12/09	\$64,200,000
43	Schenck SC ¹⁰ / Appleton, Wis.	William D. Goodman	8	9/09	\$63,667,343
44	Novogradac & Company LLP / San Francisco	Michael J. Novogradac	12	12/09	\$59,423,887
45	SS&G Financial Services Inc. / Cleveland	Gary Shamis	8	12/09	\$59,421,462
46	Habit, Arogetti & Wynne LLP / Atlanta	Joseph D. Simms	2	12/09	\$59,005,000
47	Friedman LLP / New York	Bruce A. Madnick	3	12/09	\$58,037,567
48	Holthouse Carlin & Van Trigt LLP / Santa Monica, Calif.	Philip J. Holthouse	7	12/09	\$56,770,433
49	Horne LLP / Ridgeland, Miss.	Hugh J. Parker	13	12/09	\$56,368,898
50	Lattimore Black Morgan & Cain PC / Brentwood, Tenn.	David Morgan R. Michael Cain	3	5/10	\$55,510,786

Editor's Note: ⁹ Changed name from SMART Business Advisory and Consulting.
⁸ Changed name from Weaver and Tidwell
¹⁰ Changed name from Schenck Business Solutions.
Source: INSIDE Public Accounting
 Copyright © 2010 The Platt Group / INSIDE Public Accounting
© 2010 INSIDE Public Accounting. Reprinted With Permission. www.insidepublicaccounting.com


Weaver is the largest Texas-based independent accounting firm on Public Accounting Report's America's 100 Largest Public Accounting Firms list.

Additionally, Weaver is consistently listed among the top accounting firms in DFW in both the Fort Worth Business Press and Dallas Business Journal Book of Lists and recently listed among the top firms in the Houston-Area in the Houston Business Journal.

Weaver is ranked the largest independent accounting firm in the Southwest and consistently ranked as one of the fastest growing firm in the country by *Accounting Today*.

Weaver was recognized as one of 15 Best Places to Work in DFW by the Dallas Business Journal in the mid-sized company category in 2006.

Our Firm's success is a direct reflection of the dedicated individuals who work here.



Advisory Services Partner Contact:

Alyssa G. Martin, CPA
Executive Partner in Charge of Advisory Services
972.448.6975
alyssa.martin@weaverllp.com

Dallas

12221 Merit Drive
Suite 1400
Dallas, Texas 75251

Partner Contact:

Bruce Zaret, CPA

bruce.zaret@weaverllp.com



Fort Worth

2821 West 7th Street
Suite 700
Fort Worth, Texas 76107

Partner Contact

Jody Allred, CPA

jody.allred@weaverllp.com



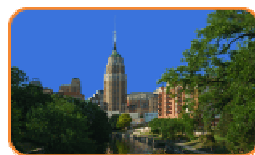
Houston

24 Greenway Plaza
Suite 1800
Houston, Texas 77046

Partner Contact

Brian Thomas, CISA, CISSP

brian.thomas@weaverllp.com



San Antonio

9311 San Pedro Avenue
Suite 1400
San Antonio, Texas 78216

Partner Contact

Michelle Yankovich, CPA

michelle.yankovich@weaverllp.com



Austin

9311 South MoPac Expressway
Suite D250
Austin, Texas 78746

Partner Contact

Michelle Yankovich, CPA

michelle.yankovich@weaverllp.com



Midland/Odessa

400 West Illinois Avenue
Suite 1550
Midland, Texas 79701

Partner Contact

Jody Allred, CPA

jody.allred@weaverllp.com