

Audit vs. Quality of Earnings Report

	AUDIT	QoE REPORT
Timing	Coincides with the company's fiscal year-end	Covers a trailing 12-month period
Focus	Historical results	Forward-looking performance of the business
Goal	To provide a level of assurance that the company's financial statements conform to generally accepted accounting principles (GAAP)	To analyze and report on aspects of the business that might not be apparent from the financial statements
Deliverables	Auditor's report Balance sheet Income statement Statement of cash flows	Executive summary Normalized EBITDA Balance sheet
Procedures	<p>Analytics reviews, inquiries, observations, inspections, and recalculations to verify:</p> <ul style="list-style-type: none"> Revenue and expenses are recorded in the correct fiscal period Ending account balances on the fiscal year are not materially misstated 	<p>Analytical procedures, reviewing documents, and interviewing management to verify:</p> <ul style="list-style-type: none"> Revenues and expenses are recorded in the correct fiscal period All expenses are necessary to business operations The earnings capability of the company Any other identified areas of significant risk

How Holtzman Can Help

In today's competitive M&A environment, it's crucial to identify and resolve deal-breakers at an early stage. With diverse experience across many industries, Holtzman has earned a sterling reputation for delivering both audits and QoEs to help our clients achieve their goals and strengthen business value. With clients ranging from startups and middle-market leaders to large multinational conglomerates, we dedicate ourselves to delivering stellar results for our clients. Learn more about our [Advisory Services](#).