



DEAN || DORTON || ALLEN || FORD PLLC

COLLEGE & UNIVERSITY



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In recent years, Dean Dorton Allen Ford, PLLC (DDAF), has worked to establish long-term relationships with many colleges and universities. We believe these institutions benefit from a relationship with an accounting firm that has top talent, extensive experience, and a deep commitment to client service.

Our firm has grown not just for the sake of growth, but because of the market's appreciation of our service. The extensive and varied experience of our professional staff and the substance and complexity of many of our assurance and tax clients have resulted in one of the most respected assurance firms.

Our firm has extensive experience providing audit, tax, and consulting services for government-related and not-for-profit organizations, including many years of college and university experience. DDAF is a recognized expert in the not-for-profit consulting and compliance field. Personnel involved in this area regularly receive specialized training, attend national seminars, and speak locally and regionally. Extensive training and on-the-job experience, coupled with low turnover in this practice area, have enabled DDAF's not-for-profit consulting and compliance group to provide creative, sound, effective assistance to our not-for-profit clients. We are committed to serving the needs of our clients and are active members in various industry associations such as National Association of College and University Business Officers, Southern Association of College and University Business Officers, American Institute of CPAs, and the Central Kentucky Planned Giving Association.

We recognize that government-related and not-for-profit organizations face a variety of unique accounting and income

tax issues. Our not-for-profit industry group exists both to serve our not-for-profit clients more efficiently and to continue to strengthen our industry knowledge. The team consists of professionals who are not only interested in the industry, but who have considerable experience working with government-related and not-for-profit organizations.

Audit Approach

Ours is a risk-based approach. Of course, we'll perform many traditional tests, such as confirming all of the cash and investments, vouching major fixed asset additions and performing procedures designed to identify any missing liabilities. But, for most not-for-profit entities, their reputation risk (or fraud risk) is by far their biggest business risk. Public, not-for-profit entities suffer mightily when even the smallest of frauds becomes a newspaper headline. As such, we'll spend much of our time understanding, documenting and testing the organization's internal controls in an effort to minimize reputation risk.

Our audit approach requires us to have a sound understanding of your operations and the environment in which you operate. We believe very strongly in proper planning of the audit. We will use audit procedures that mesh well with your operations, systems, and procedures. We will not waste your resources, or ours, using standardized formats or approaches that are not practical for your environment. Foremost, it is our desire to work with our clients' accountants to agree on audit approach and timing. We have found that our tailored approaches are the most productive and efficient for both client and auditor.



Tax Compliance & Consulting Services

When colleges and universities enlist DDAF to provide tax services, they can be confident that they are engaging a firm with vast industry experience and know-how.

Our team's experience is substantial and varied. We annually prepare approximately 90 IRS form 990s, including complex returns for colleges, private foundations, hospital systems, and other large not-for-profit organizations. We are able to identify and implement strategies to protect exempt status, minimize unrelated business income tax, reduce exposure to intermediate sanctions, help protect against negative publicity and provide comfort that tax compliance responsibilities are being met. We're interested in the not-for-profit sector, know its specialized issues, and can provide a wide range of valuable services designed to both optimize tax results and avoid unanticipated problems.

Technology Audit Techniques

DDAF is an electronic and a paperless office. The paperless audit approach has proven to provide efficiencies for our clients. Clients can now provide audit documentation in an electronic format rather than a paper format, saving both time and money.

By combining advanced technology and traditional audit services, we can increase audit effectiveness and efficiency. Furthermore, the technology portion of the audit provides an overview of technology issues and concerns that pose risks to the continued success of the client.

Sarbanes-Oxley (SOX)

DDAF has extensive experience that would serve you well in documenting and testing your internal control environment. As part of DDAF's audit procedures, DDAF has assured the entities' control environments, tested controls, and identified risks. These types of procedures will be critical in helping your institution document and control environment and major processes and design tests and document testing of the processes and underlying controls.

Not-for-profit Bonds

We have assisted many clients in not-for-profit bond issuances, helping with pro-forma financials, projections, and interim-reviewed financials, and have worked directly with clients' investment bankers.

Learn More About Our Services

Do you know if your academic divisions and programs are cost-effective? Wouldn't you like to know? We can help. DDAF has substantial experience helping clients assess the true costs of their organizations and their initiatives. We would welcome the opportunity to develop the internal processes and analysis tools needed for simple but useful cost accounting.



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Our philosophy

At DDAF, our philosophy centers on an unyielding commitment to provide services that exceed our clients' expectations and are consistently superior to our competitors in quality and timeliness. Further, we strive to do so in a setting that is satisfying professionally and personally for firm employees.

Our core values

We maintain exceptionally high standards - ethically and professionally - while always meeting or exceeding our clients' expectations.

We are direct, timely, and effective in our communication, openly providing information while confidentially engaging in honest dialogue, as appropriate, with affected individuals only.

We are innovative problem-solvers and lifelong learners. We are always searching for ways to become better as people, as professionals, and as a firm.

We are a team, not a group of individuals, performing challenging work we enjoy for clients who appreciate us. We treat each other with respect and kindness. We strive to provide a pleasant, flexible, and family-supportive work environment.

We manage our firm as a business. We are prudent and are not wasteful of our resources.

About Dean Dorton Allen Ford

DDAF has provided accounting and advisory services to clients in a variety of industries since its legacy firms' inception. The firm has grown into one of the largest accounting firms in the Commonwealth. We have not grown for the sake of growth; rather, we have grown as a result of the market's appreciation for our approach to client service. We pride ourselves on being large enough to provide expert services while still maintaining our core values, which include personal and timely delivery of services.

Our goal in every client relationship is to help our clients reach their objectives. To do so, we know we must listen to our clients and develop a solid understanding of their needs. Once we understand their needs, we are able to bring the expertise needed. This service culture has allowed us to build long-term client relationships. In these relationships, we continue to listen and understand what the client wants to achieve and then bring the expertise needed to help them reach their goals. In short, we are successful when we help our clients succeed.