

Audit Services

Fortner, Bayens, Levkulich & Garrison, P.C.'s Audit Services couple unmatched banking expertise with personalized attention.

Our firm provides services exclusively to banking clients, and our shareholders average more than 20 years experience in public accounting for financial institutions, banking, or a combination of both. You can count on direct, ongoing contact with the engagement partner, ensuring top-level expertise, consistency and accountability no typical firm can match.

We strongly encourage regular communication between you and our firm, and we do not charge for routine phone calls and reasonable consultations.

*Custom-tailored
quality and
excellence in
everything we do.*

Financial Audits and Directors' Examinations

Our engagement approach emphasizes quality, accountability and timeliness:

- ◆ Each engagement is staffed with the engagement partner and /or a manager of our firm, ensuring consistency of the engagement from year to year and ensuring that you will have an experienced individual who is directly accountable to you.
- ◆ Audit and tax work is performed in concert rather than by separate teams. This provides high-level expertise and ensures that our work is efficient and cost-effective.
- ◆ We perform on-site planning and risk assessment procedures during an interim visit so that critical matters are identified and discussed with you prior to year-end.
- ◆ We make it a policy to review our findings and recommendations with you during our fieldwork, and to provide written reports within the timeframes designated by you.

Internal Audits and Risk Management Services

Our internal audit and risk management services draw on our broad banking perspective, and we customize risk identification and internal audit programs to your specific needs. We perform comprehensive risk assessments to identify and measure risks impacting your bank. We test the design effectiveness and operating effectiveness of internal controls. We assess the accuracy of system data and system calculations. We perform operational and management studies.

Mergers & Acquisitions

We use our considerable banking expertise to evaluate your deal from every perspective. We review the accounting and tax implications of proposed transactions, review alternatives that may be considered, and illustrate the impact on post-transaction income statements, balance sheets and tax returns. We review compensation packages, vendor contracts and financing documentation to identify their impact on transactions. We assist with regulatory applications. We perform due diligence.

**FORTNER, BAYENS, LEVKULICH
& GARRISON, P.C.**

1099 18th Street, Suite 2900
Denver, Colorado 80202
303-296-6033 www.fblg-cpa.com