



maloney+novotny^{LLC}

+ Business Advisors and Certified Public Accountants

Education Practice Area

Trusted Advisors. Auditory Intelligence.

Maloney + Novotny has specialized expertise in serving colleges, universities, and private schools. We have nearly 100 professionals and a deep understanding of academia.

TRUSTED ADVISORS

- + Proactive business advisors, up-to-date on current accounting issues
- + Consultation on best practice policies and tax issues
- + Knowledge of issues unique to educational institutions
- + Availability and consistency in the people working with you
- + Long-term relationships to help you in today's dynamic educational environment
- + Open communications on a regular basis

AUDITORY INTELLIGENCE

Our work with educational institutions is extensive. We understand the unique academia environment and have developed efficient audit methodologies that enable us to provide efficient audits. Our staff are comfortable with the additional requirements associated with alternative investments and federally funded programs. Our clients tell us that our hands-on approach is the key to their success. We provide personal attention and a proactive approach that enables us to build strong relationships.

Taxable unrelated business income continues to be an area of concern for all educational institutions. We work closely with our clients on these issues, including the often-overlooked tax consequences associated with some alternative investments as well as excess benefit transactions.

We constantly monitor regulatory and guidance changes at the IRS. We have closely examined IRS audit guidelines for educational institutions and have conducted "mock audits" for clients.

We often provide many additional services to educational institutions, including:

- + Tax consulting services
- + Consultation on Best Practice Standards and their implementation
- + Information technology consulting, software/hardware selection, implementation and training
- + Consultation on a variety of development/fundraising issues
- + Cash flow forecasting and budgeting
- + Consultation on investment strategies
- + Long-range planning
- + Human resource issues, personnel management
- + Assistance with obtaining financing

COMMITMENT

We are active and involved members of:

- + National Association of Student Financial Aid Administrators (NASFAA)
- + National Association of College and University Business Officers (NACUBO)
- + Central Association of College and University Business Officers (CACUBO)
- + Ohio Association of College and University Business Officers (OACUBO)

We are honored to serve these Ohio private colleges, universities and related organizations:

Cleveland Institute of Art	Northeastern Ohio Universities College of Medicine
Cuyahoga Community College	Notre Dame College
Denison University	Oberlin College
Hiram College	Ohio Wesleyan University
Kenyon College	The College of Wooster
Myers University	Ursuline College
Northeast Ohio Council on Higher Education	

We are honored to serve these Ohio private schools:

Andrews Osborne Academy	Notre Dame Cathedral Latin
Cleveland Central Catholic	Ruffing Montessori High School
Elyria Catholic High School	St. Edward High School
Gilmour Academy	St. Ignatius High School
Hathaway Brown	St. Joseph Academy
Hawken School	St. Peter Chanel High School
Holy Name High School	University School
Lake Catholic High School	Villa Angela - St. Joseph High School
Lake Ridge Academy	Western Reserve Academy
Laurel School	
Magnificat High School	



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