



WEBINAR

YEAR-END READINESS

A Clear Path for Audit and Planning Cycles

PRESENTED BY

RIVERON

Riveron is a business advisory firm specializing in accounting, finance, technology, and operations. We partner with our clients and their stakeholders to elevate performance and expand possibilities across the transaction and business lifecycle.

RIVERON AT-A-GLANCE

WHO WE ARE

Riveron is a business advisory firm specializing in accounting, finance, technology, and operations. We partner with our clients and their stakeholders to elevate performance and expand possibilities across the transaction and business lifecycle.

700+
advisory
experts

12
offices across
the country

70%
of business from
repeat clients

WHAT WE DO

Accounting Advisory • Accounting & Finance
Operations • Capital Markets & Divestitures •
ESG & Strategic Communications • Governance,
Risk & Compliance • Performance Improvement
• Restructuring & Turnaround • Tax •
Technology • Transactions

WHO WE WORK WITH

CORPORATIONS

PRIVATE EQUITY

**LENDERS &
BORROWERS**

PARTNERS

WHY WE'RE DIFFERENT

We work alongside our clients to understand their business at every level and generate insightful solutions, with:

- ▶ Disciplined, best-in-class analysis of the business and financial fundamentals that underpin success and create opportunity
- ▶ Thoughtfully integrated teams with deep functional and industry expertise
- ▶ Experience-based creativity and perspective to address unique needs
- ▶ Commitment to treating our client's business as our own and working seamlessly as an extension of the organization

KEY REMINDERS

- ▶ **Riveron webcasts – past and upcoming** www.riveron.com
- ▶ 4 polling questions must be answered to obtain CPE
- ▶ If you have questions, feel free to ask in Q&A option in Zoom
- ▶ On demand video is not eligible for CPE
- ▶ You will receive a follow up email including:
 - ▶ CPE certificate & webinar evaluation form
 - ▶ Access to this webinar recording and deck
 - ▶ The ability to join our Webinars Opt-in list to receive future invites
 - ▶ Presenter contact info

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MARKET CONDITIONS

What's different this year?

- ▶ Integration of record M&A
- ▶ Economic uncertainty
- ▶ Evolving compliance environment
- ▶ Labor market and turnover



POLLING QUESTION

#1

What do you believe will be the biggest barrier to successful M&A in 2023?

- A** Inflation
- B** Economic uncertainty
- C** Capital/Financing constraints
- D** Finding the right deals to do
- E** Not applicable



M&A RECENT TRENDS



**Complexities
impacting year-end
from record M&A in
recent years**

YEAR 1 READINESS

INTERNAL CONTROLS

VALUATIONS

TAX CONSIDERATIONS

INTEGRATION *People, Process, Technology*

OPERATING MODEL

BUDGET DECISION

SYNERGY CAPTURE



ECONOMIC UNCERTAINTY

POLLING QUESTION

#2

In your opinion, which of the following will most significantly impact your business in 2023?

- A** Changing tax and regulatory environment
- B** Ongoing supply chain issues
- C** Inflation
- D** Labor cost increases and employee retention
- E** Other

YEAR-END COMPLEXITIES DRIVEN BY ECONOMIC UNCERTAINTY



Impairment Considerations



Going Concern



Budget & Forecasting



Valuations



Turnover & Labor Market



Tax Considerations



**COMPLIANCE
ENVIRONMENT**

POLLING QUESTION

#3

**How far along are you in the
lease accounting process?**

- A** Public company – already complete
- B** Private company – already complete
- C** In process
- D** Not yet started
- E** Not applicable

COMPLIANCE ENVIRONMENT IMPACTING YEAR-END AND AUDIT CYCLES

ASC 842/Lease Accounting

Environmental, Social, and Governance (ESG)

SEC Climate Disclosures

Current Expected Credit Losses (CECL)

Executive Compensation Clawback Rules



TURNOVER / LABOR MARKET

POLLING QUESTION

#4

How concerned are you about your team's bandwidth now, at year-end and going into the audit cycle?

- A** Not concerned, we have the right people, processes, and technology to help us
- B** Somewhat concerned, it will be painful but we will get there
- C** Concerned, it will be difficult to satisfy our deadlines and requirements
- D** Very concerned, and not sure how we will get it all done
- E** Not applicable

THE SIGNIFICANT IMPACT OF TURNOVER AND TIGHT LABOR MARKET



Increased Cost of Labor



Loss of Institutional Knowledge



Hiring Freezes & Layoffs



Uncertainty in Finding & Onboarding New Hires

Q&A

ADDITIONAL RESOURCES



RELATED INSIGHTS

[Rapidly Rethinking the 2023 Budget Season](#)

[Lease Accounting: How to Tackle ASC 842](#)

[The Expertise Every Team Needs for Investor-Grade Climate Reporting](#)

[Newly Backed by Private Equity: Accounting and Audit Successes](#)

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WITH ONE OF OUR EXPERTS

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