



Restaurant and Retail

2017 Services and
Contacts Reference Guide

Crowe Restaurant and Retail (R&R) Specialists

High-Quality Audit and Accounting Solutions Based on Deep R&R Knowledge

Reliable financial statements are critical to restaurant and retail companies. R&R management teams often consider various growth strategies, such as enhancing technology, expanding to new markets, and acquiring upstream and downstream companies in their value chains. The ability to find sources of low-cost capital to fund these investments can be tied directly to the quality and reliability of R&R companies' financial statements.

Lenders and other key R&R stakeholders rely on independent audits to provide meaningful assessments of the financial statements prepared by company management. At Crowe, our auditors understand this responsibility and exercise professional skepticism to accomplish this essential function. Our audit teams are aligned along industry and subsector lines – enabling us to add depth and breadth of knowledge to our audit process.



Accounting

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Revenue recognition	Help implement policies, processes, controls, and systems to comply with ASC 606, the new revenue recognition standard	Glen Beanland +1 954 202 8565 glen.beanland@crowe.com	Restaurants, Retail
Audit	Provide assurance services to a wide range of companies with various ownership structures	Joe Macina +1 212 750 2186 joe.macina@crowe.com	Restaurants, Retail
Accounting support	Provide accounting support services when internal resources or expertise are not available to close the books	Joe Macina +1 212 750 2186 joe.macina@crowe.com	Restaurants, Retail
Financial benchmarking	Provide industry and peer financial performance data comparisons to help identify areas for improvement	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com	Restaurants, Retail
Inventory expertise	Analyze excess capacity, PPV, material use, outside processing, and machine and overhead rates	Joe Macina +1 212 750 2186 joe.macina@crowe.com	Retail
Growth planning	Consult with owners and management on corporate growth strategies	Ron Melcher +1 404 442 1639 ron.melcher@crowe.com	Restaurants, Retail
Business profitability improvement	Consult with owners and management about profitability improvement strategies	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com	Restaurants, Retail
Ownership transition planning	Consult with owners and management about succession planning strategies for closely held businesses	Larry Mackowiak +1 574 236 8695 larry.mackowiak@crowe.com	Restaurants, Retail
Audit value analytics tool kit	Provide advanced inventory analytics as an extended analysis during the audit process	Joe Macina +1 212 750 2186 joe.macina@crowe.com	Restaurants, Retail
ESOP consulting	Perform feasibility studies, recordkeeping, compliance testing, and repurchase obligation studies	Hugh Reynolds +1 954 202 8616 hugh.reynolds@crowe.com	Restaurants, Retail
Leases	Help implement policies, processes, controls, and systems to comply with the new lease accounting standard, ASU 2016-02	Scott Sachs +1 916 492 5108 scott.sachs@crowe.com	Restaurants, Retail
Cost accounting	Develop cost pools, allocation methodologies, labor, material and overhead standards, and actual collection to better support pricing and investment decisions	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com	Retail

Uncovering Tax Opportunities for R&R Businesses

Market pressures in the diverse R&R industry sectors are immense. Implementing tax-efficient strategies and the right global tax structure is critical to maximizing operational effectiveness. Acquisitions, managing intangible assets and technology, controlling labor costs, and identifying profitable growth areas all present opportunities from a tax perspective. Determining the best approach to location expansion or management, considering regional opportunities in developing markets, and creating jobs require in-depth knowledge of tax regulations. Executing these events with effective tax strategies can make a meaningful difference in organizational profitability.

Tax			
SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Credits and incentives	Evaluate cost savings for future hiring, capex, relocations, acquisitions, and consolidations	Jon Cesaretti +1 630 574 1615 jon.cesaretti@crowe.com	Restaurants, Retail
Cost segregation	Analyze capital expenditures to maximize current deductions to help increase cash flow	Ed Meyette +1 616 752 4234 edward.meyette@crowe.com	Restaurants, Retail
Tangible property regulations	Evaluate the impact of tangible property regulations and adherence compliance	Ed Meyette +1 616 752 4234 edward.meyette@crowe.com	Restaurants, Retail
Domestic production	Identify qualifying manufacturing activities under IRC Section 199 to help optimize deductions	David Strong +1 616 752 4251 david.strong@crowe.com	Restaurants, Retail
Environmental remediation	Review environmental liabilities and capitalized liabilities to maximize tax advantages	Ted Clark +1 214 777 5219 ted.clark@crowe.com	Restaurants, Retail
Foreign tax credit	Reduce time allocation of expenses against foreign source income	John Kelleher +1 630 586 5274 john.kelleher@crowe.com	Restaurants, Retail
Employment law compliance	Review compliance with laws and employee versus independent contractor status	Patrick Cole +1 630 586 5194 patrick.cole@crowe.com	Restaurants, Retail
IC-DISC	Claim export-related tax benefits to help reduce the effective tax rate of corporations	John Kelleher +1 630 586 5274 john.kelleher@crowe.com	Restaurants, Retail
Accounting methods	Evaluate accounting methods to optimize revenue and expense recognition	David Strong +1 616 752 4251 david.strong@crowe.com	Restaurants, Retail

Tax

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
International assignment	Evaluate international assignments for tax efficient delivery of compensation and compliance	Gary Johnson +1 404 495 7087 gary.johnson@crowe.com	Restaurants, Retail
Inventory method review	Identify ways to help optimize inventory for income tax purposes and accelerate deductions	David Strong +1 616 752 4251 david.strong@crowe.com	Retail
Intellectual property (IP)	Provide guidance related to IP rights or cost-sharing arrangements	Barry Freeman +1 646 965 5697 barry.freeman@crowe.com	Restaurants, Retail
Property tax advisory	Review real and personal property value to validate current tax assessments	Ted Clark +1 214 777 5219 ted.clark@crowe.com	Restaurants, Retail
Research credits	Maximize federal and state benefits related to qualifying spending on research and development efforts	Shelby Ford +1 865 539 5618 shelby.ford@crowe.com	Restaurants, Retail
Sales and use tax	Identify possible sales tax overpayments (such as on utilities) and outstanding liabilities	Daniel Megathlin +1 404 442 1613 dan.megathlin@crowe.com	Restaurants, Retail
Succession planning	Facilitate transfer of closely held R&R businesses to successors	Marv Hills +1 574 236 7605 marv.hills@crowe.com	Restaurants, Retail
Transfer pricing	Analyze plan pricing for intercompany transactions throughout the supply chain to align with business objectives	Barry Freeman +1 646 965 5697 barry.freeman@crowe.com	Retail
Unclaimed property risk	Review policies to retain unclaimed property to help improve business results	Shawn Kane +1 630 586 5250 shawn.kane@crowe.com	Restaurants, Retail
State income tax review	Analyze nexus, apportionment, and filing methods to optimize refund opportunities	Jon Cesaretti +1 630 574 1615 jon.cesaretti@crowe.com	Restaurants, Retail
Tax compliance	Prepare required tax filings	Mark Ulishney +1 415 230 4968 mark.ulishney@crowe.com	Restaurants, Retail
Income tax accounting	Prepare income tax provision in accordance with FASB ASC 740	Jeffrey Mull +1 317 706 2656 jeffrey.mull@crowe.com	Restaurants, Retail
Value-added tax (VAT)	Identify unrecovered input-VAT and help improve tax control frameworks	Rendall Hofman +31 (0)6 47 16 58 57 r.hofman@crowefoederer.nl	Retail
Customs	Implement specific tax deferral vehicles to help improve cash flow	Jim Dawson +1 404 442 1621 james.dawson@crowe.com	Retail



Driving Real Value From Information Technology (IT) in R&R Companies

IT systems that support R&R businesses can be complex, expensive, and varied. R&R businesses often struggle to make the right system selection decisions for IT and then deploy and operate the chosen systems in a way that drives real business value. As a result, IT frequently is perceived as a frustrating cost rather than the real value driver it should be.

How Crowe Can Help

Crowe has extensive experience helping R&R companies address IT challenges such as:

- IT projects that are not part of a clear IT strategy that supports business goals
- Data that is inaccurate or not optimized to drive operation efficiencies
- Outdated ERP and other IT systems that require workarounds and offline spreadsheets, creating inefficiencies and delays
- Changes in the business – such as increased global sourcing, new services, or new distribution models – that old IT systems do not handle well
- Insufficient real-time reporting and analytics for critical operational metrics
- Decisions that are ill-fitting to the true business needs
- Cybersecurity and protecting intellectual growth
- Obtaining and managing ongoing compliance with the many data security standards pressuring business such as PCI, GDPR, etc.

Technology			
SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Cloud computing	Help clients minimize risks when moving to the cloud	Vicky Cheng +1 630 990 4432 vicky.cheng@crowe.com	Restaurants, Retail
Cyber resilience	Help organizations define strategy and action plans to respond to cyber events effectively	Chris Wilkinson +1 214 777 5288 christopher.wilkinson@crowe.com	Restaurants, Retail
Cybersecurity assessment	Assess the people, process, and technology controls in place for cyberthreats	Chris Wilkinson +1 214 777 5288 christopher.wilkinson@crowe.com	Restaurants, Retail
IT strategy road map	Turn business needs into clear, prioritized, executable strategies for IT investment	Doug Schrock +1 646 965 5745 doug.schrock@crowe.com	Restaurants, Retail

Technology

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
ERP system selection	Execute a structured, objective process using current market knowledge to make decisions	Matt Keegan +1 317 208 1963 matthew.keegan@crowe.com	Restaurants, Retail
IT program oversight	Plan, manage, and reduce risk for high-impact and complex IT program or project initiatives	Marc Baker +1 312 899 5492 marc.baker@crowe.com	Restaurants, Retail
IT assessment	Deliver a rapid, objective analysis of the IT position along with recommendations for improvement	Doug Schrock +1 646 965 5745 doug.schrock@crowe.com	Restaurants, Retail
Interim CIO	Provide interim IT leadership during a period of critical need	Paul Jordan +1 574 239 7836 paul.jordan@crowe.com	Restaurants, Retail
ERP implementation	Implement Microsoft Dynamics™ AX for R&R	Simon Riley +1 615 360 5533 simon.riley@crowe.com	Restaurants, Retail
Financial accelerator	Enable global shared services for Microsoft Dynamics AX for multientity and multinational organizations	Jeff Goudie +1 616 233 5568 jeff.goudie@crowe.com	Retail
Guided analytics	Provide action-driven enterprise reporting and analytics across multiple business intelligence (BI) platforms	Denise Herne +1 317 706 2647 denise.herne@crowe.com Alex Rodriguez +1 714 668 5341 alex.rodriguez@crowe.com	Restaurants, Retail
Apps for Microsoft Dynamics AX	Provide regulatory and compliance apps for Microsoft Dynamics AX users	Timothy Wessel +1 615 515 5921 timothy.wessel@crowe.com	Restaurants, Retail
IT auditing	Audit IT systems and controls	Ray Cheung +1 415 230 4971 ray.cheung@crowe.com	Restaurants, Retail
Mobile devices	Address the risks of using mobile devices and the impact on the organization	Chris Wilkinson +1 214 777 5288 christopher.wilkinson@crowe.com	Restaurants, Retail
Penetration testing	Conduct controlled hacking to provide practical assessments of security controls	Chris Wilkinson +1 214 777 5288 christopher.wilkinson@crowe.com	Restaurants, Retail
Payment card industry (PCI)	Help clients assess and maintain compliance with the PCI data security standards	Angie Hipsher-Williams +1 317 208 2430 angie.hipsher@crowe.com	Restaurants, Retail
Privacy and data protection	Establish, help improve, or evaluate program policies, training, communications, and effectiveness	Pam Hrubey +1 317 208 1904 pam.hrubey@crowe.com	Restaurants, Retail

Achieving Results From Mergers and Acquisitions

Many R&R companies are devoting significant time and resources to merger and acquisition (M&A) deal-making as a core part of their growth strategy. Important objectives may include acquisitions to drive global reach, consolidations to optimize a national distribution platform, or vertical expansions into the supply chain.

Yet many R&R leaders acknowledge that their M&A transactions often fail to achieve the financial outcomes and operational synergies that were expected as part of the investment. For R&R-associated M&A deals, the operational and logistical complexities often are easily addressed in an investor slideshow, but extremely challenging to address in practice. This is especially apparent when the nuances of a global supply chain and the operational difficulties of post-merger integration must be addressed.

How Crowe Can Help

Crowe has extensive experience helping R&R companies through all phases of the M&A transaction value chain. The likelihood of transactions meeting financial and operational expectations can be improved through the use of focused improvement efforts and a strong deal cycle playbook that addresses the critical aspects of M&A success.

Mergers and Acquisitions			
SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Buy-side due diligence	Perform financial and operational due diligence for potential acquirers or investors	Archie Leynes +1 312 632 6566 archie.leynes@crowe.com	Restaurants, Retail
Purchase agreement	Support the buyer or seller in negotiations of purchase agreement terms	Archie Leynes +1 312 632 6566 archie.leynes@crowe.com	Restaurants, Retail
Sell-side due diligence	Perform due diligence at the direction of a seller on a seller's business	Archie Leynes +1 312 632 6566 archie.leynes@crowe.com	Restaurants, Retail
Valuation – fair value accounting	Assist in compliance with FASB Accounting Standards Codifications	Mary Ann Travers +1 630 575 4378 maryann.travers@crowe.com	Restaurants, Retail

Mergers and Acquisitions

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Valuation – strategic planning	Assist with pre-transaction deal planning and modeling, buy/sell agreements, and corporate reorganizations	Mary Ann Travers +1 630 575 4378 maryann.travers@crowe.com	Restaurants, Retail
Valuation – tax planning and compliance	Assist with transfer pricing, S-corporation elections and sales, and gift and estate analyses	Mary Ann Travers +1 630 575 4378 maryann.travers@crowe.com	Restaurants, Retail
M&A integration	Conduct synergy analysis and pre- and post-close integration and separation support to help mitigate risks and realize benefits	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com Tony Klaich +1 415 946 7447 tony.klaich@crowe.com	Restaurants, Retail
M&A integration accelerator platform	Implement M&A playbook in a web-based project management tool designed for executing integrations	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com Tony Klaich +1 415 946 7447 tony.klaich@crowe.com	Restaurants, Retail
Operational due diligence	Help buyers quantify profitability and synergy improvements and avoid surprises from historical underinvestment	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com Tony Klaich +1 415 946 7447 tony.klaich@crowe.com	Restaurants, Retail
IT due diligence	Analyze risk and cost implications of an acquisition target through a structured assessment	Doug Schrock +1 646 965 5745 doug.schrock@crowe.com	Restaurants, Retail
Human resources due diligence	Identify human resources risks that could potentially affect deal costs, liabilities, and continuity of ongoing operations	Mark Walztoni +1 312 759 1025 mark.walztoni@crowe.com	Restaurants, Retail
IPO consulting	Help establish corporate governance and SOX program for IPO companies	Simon Little +1 214 777 5235 simon.little@crowe.com Tony Klaich +1 415 946 7447 tony.klaich@crowe.com	Restaurants, Retail
Tax structure and due diligence	Review current tax filings and target policies and procedures to identify potential liabilities in target entities	Howard Wagner +1 502 420 4567 howard.wagner@crowe.com	Restaurants, Retail



Driving Profitability Through Operational Improvement

Operating executives in R&R companies are searching for more than just process improvement – they need profitability improvement, too. Although this is not a new imperative, it is easier to discuss than to implement. The key is to do so without adversely affecting safety, quality, delivery performance, or customer satisfaction.

How Crowe Can Help

Our performance improvement teams help R&R companies identify the root causes of poor performance and then design and implement solutions aimed at streamlining processes, reducing waste, improving management effectiveness, enhancing revenue, and addressing overall equipment effectiveness. With decades of direct operational R&R experience, Crowe performance specialists can help you:

- Identify the top operational levers that can drive measurable financial improvement
- Focus on solutions and the most effective approaches, rather than on reusing specific tools (such as “kaizen” events) that might not be best suited for the challenge being addressed
- Clarify and prioritize competing issues when internal resources are limited
- Access critical operational data and analyze it to provide operational improvement insights
- Quickly address liquidity or other urgent issues, while avoiding hasty decisions that could lead to suboptimal results

Mergers and Acquisitions

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Contractual responses	Help resolve post-acquisition disputes, including working capital and earn-outs	Chris McClure +1 312 606 7123 chris.mcclure@crowe.com	Restaurants, Retail
Financial and operational restructuring	Identify cost reduction strategies and develop strategic business models	Bernie Costich +1 646 965 5693 bernie.costich@crowe.com	Restaurants, Retail
Crisis management	Develop plans to help handle liquidity and strategies for key vendors and customers	Bernie Costich +1 646 965 5693 bernie.costich@crowe.com	Restaurants, Retail
Turnaround management	Serve as C-level executive and develop plans to help resolve liquidity and performance issues	Ron Melcher +1 404 442 1639 ron.melcher@crowe.com	Restaurants, Retail
Change management and culture alignment	Identify project change risks through employee communications, culture, and change strategies	Mark Walztoni +1 312 759 1025 mark.walztoni@crowe.com	Restaurants, Retail
Performance improvement	Help companies achieve higher levels of operational and financial performance	Ron Melcher +1 404 442 1639 ron.melcher@crowe.com	Restaurants, Retail
Strategic sourcing	Evaluate direct and indirect material and service purchases using category or industry specialists to drive potential savings	Wil Knibloe +1 616 233 5561 wil.knibloe@crowe.com	Restaurants, Retail
Crowe Analysis Platform for working capital	Provide deep analytics on working capital through SaaS software integrated with your ERP system	Bart Kelly +1 404 442 1627 bart.kelly@crowe.com	Restaurants, Retail
Compensation and benefits consulting	Review benchmarking, design, and compliance of compensation and benefit programs	Tim Daum +1 630 575 4219 tim.daum@crowe.com Patrick Cole +1 630 586 5194 patrick.cole@crowe.com	Restaurants, Retail
Benefits and compensation consulting	Review compliance with federal and state laws and help determine incentive and total rewards via surveys and peer-group analysis	Tim Daum +1 630 575 4219 tim.daum@crowe.com Dave Horvath +1 630 586 5117 david.horvath@crowe.com	Restaurants, Retail

Helping R&R Companies Address Risk and Regulatory Compliance Concerns

Today, companies face challenges from an expanded risk universe, globalization, new regulations, greater technology risks, and increased budget pressures. The global economic environment and significant risk events in the last few years have resulted in a renewed focus on the effectiveness of risk management practices. Many companies have failed to realize the benefits of their efforts in risk management activities despite significant investments in implementing new frameworks and models. Owners and other key stakeholders are increasing their expectations for success – calling on management teams to deliver higher value at lower risk of failure.



Risk

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Revenue recognition	Help implement policies, processes, controls, and systems to comply with ASC 606, the new revenue recognition standard	Bill Watts +1 614 280 5227 william.watts@crowe.com Simon Little +1 214 777 5235 simon.little@crowe.com	Restaurants, Retail
Leasing standard	Help implement policies, processes, controls, and systems to comply with ASC 842, the new leasing standard	Bill Watts +1 614 280 5227 william.watts@crowe.com Simon Little +1 214 777 5235 simon.little@crowe.com	Restaurants, Retail
Third-party risk consulting	Minimize third-party risk using solutions, technology, and processes	Mindy Herman +1 317 706 2614 mindy.herman@crowe.com	Restaurants, Retail
Crowe RiskScape™ process	Rapidly assist with risk identification, assessment, and prioritization	Bart Kimmel +1 818 325 8478 bart.kimmel@crowe.com	Restaurants, Retail
IA transformation	Help transform internal audit (IA) into a high-impact, proactive function that adds measurable value	Sam Aina +1 818 325 8607 sam.aina@crowe.com	Restaurants, Retail
Operational internal audit	Conduct audits of key operational areas from R&D through the full supply chain	Sam Aina +1 818 325 8607 sam.aina@crowe.com	Restaurants, Retail
Global SOX 404	Help tailor a SOX program to specific needs of global companies	Brian Hochberg +1 630 990 4481 brian.hochberg@crowe.com	Restaurants, Retail
SOX optimization	Evaluate risk and controls and people, process, and technology globally to help develop an efficient and effective SOX program	Chris Mitchell +1 469 801 4306 christopher.mitchell@crowe.com	Restaurants, Retail
Quality assurance review (QAR)	Perform QARs to evaluate the internal audit function's conformance with the IIA standards	Bill Watts +1 614 280 5227 william.watts@crowe.com	Restaurants, Retail

Risk

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Enterprise risk management	Help embed sustainable risk management practices to achieve performance goals	Bart Kimmel +1 818 325 8478 bart.kimmel@crowe.com	Restaurants, Retail
Sustainability and responsibility	Help establish sustainability and corporate responsibility standards and reporting	Gregg Anderson +1 630 586 5142 gregg.anderson@crowe.com	Restaurants, Retail
Bribery, fraud, and corruption	Support conduct assessment, program development, violation response, and internal controls	Pam Hrubey +1 317 208 1904 pam.hrubey@crowe.com	Restaurants, Retail
Fraud investigations	Perform forensic accounting investigations of employee theft, vendor collusion, and white-collar crimes	Chris McClure +1 312 606 7123 chris.mcclure@crowe.com Bill Watts +1 614 280 5227 william.watts@crowe.com	Restaurants, Retail
Ethics and compliance	Support program development, effectiveness review, and privacy and data protection	Mindy Herman +1 317 706 2614 mindy.herman@crowe.com	Restaurants, Retail
Supply chain risk	Provide a holistic approach to help identify, assess, manage, and monitor supply chain risks	Mike Varney +1 216 623 7553 mike.varney@crowe.com	Restaurants, Retail
Application assurance	Help clients handle business risks introduced by deployment and use of ERP and large applications	Ray Cheung +1 415 230 4971 ray.cheung@crowe.com Vicky Cheng +1 630 990 4432 vicky.cheng@crowe.com	Restaurants, Retail
Risk event response	Assist with regulatory issues, consent decrees, misstatements, material weakness, and high-impact events	Mindy Herman +1 317 706 2614 mindy.herman@crowe.com	Restaurants, Retail

Risk

SERVICE	SERVICE OVERVIEW	CONTACT	INDUSTRIES
Business continuity management	Implement strategies with a focus on supply chain, revenue, and ERP systems	Chris Wilkinson +1 214 777 5288 christopher.wilkinson@crowe.com	Restaurants, Retail
Accounting and advisory	Help advise, assess, and implement accounting-related standard changes, or assess the impact on accounting process and capabilities.	Bill Watts +1 614 280 5227 william.watts@crowe.com Simon Little +1 214 777 5235 simon.little@crowe.com	Restaurants, Retail
Service controls	Provide assurance that outsourced processes operate as intended	Craig Sullivan +1 574 236 7618 craig.sullivan@crowe.com	Restaurants, Retail
Supply chain resilience	Help build a resilient supply chain and reduce the threat of disruptions	Mike Varney +1 216 623 7553 mike.varney@crowe.com	Restaurants, Retail
Investigations	Provide investigative interviewing, background checks, transaction tracing, and email review	Chris McClure +1 312 606 7123 chris.mcclure@crowe.com	Restaurants, Retail
Regulatory responses	Respond to inquiries or investigations by federal and state bodies	Pam Hrubey +1 317 208 1904 pam.hrubey@crowe.com	Restaurants, Retail
Conflict minerals 3TG	Address <i>Dodd-Frank Act</i> conflict minerals supply chain due diligence and SEC reporting	Chris McClure +1 312 606 7123 chris.mcclure@crowe.com Bill Watts +1 614 280 5227 william.watts@crowe.com	Restaurants, Retail



Learn More

Joe Macina
Partner, Audit Services
+1 212 750 2186
joe.macina@crowe.com

Chris Oliva
Managing Director, Tax Services
+1 646 965 5724
christopher.oliva@crowe.com

Angie Hipsher-Williams
Principal, IT Assurance Services
Group, Audit Services
+1 317 208 2430
angie.hipsher@crowe.com

Sam Aina
Risk Consulting Services
+1 818 325 8607
sam.aina@crowe.com

Archie Leynes
Partner, Advisory Services
+1 312 632 6566
archie.leynes@crowe.com

Bill Watts
Principle, Risk Consulting Services
+1 614 280 5227
william.watts@crowe.com

Restaurant and Retail Specialization

- Restaurants
- Food and beverage
- Grocery and convenience stores
- Clothing and footwear
- Furniture and homeware
- Consumer electronics
- Health and beauty; cosmetics
- Luxury goods

Investing in Innovation

Crowe offers R&R clients more than 75 services in the areas of audit, tax, financial advisory, risk management, and performance consulting. We are unique in our industry in that we have a chief innovation officer and a dedicated executive-level strategic solutions leadership team. We invest more than \$5 million annually in developing a pipeline of new products focused on our “triple threat” of industry expertise, functional skills, and applied technology.

About Crowe

“Crowe” is the brand name under which the member firms of Crowe Global operate and provide professional services, and those firms together form the Crowe Global network of independent audit, tax, and consulting firms. Crowe may be used to refer to individual firms, to several such firms, or to all firms within the Crowe Global network. The Crowe Horwath Global Risk Consulting entities, Crowe Healthcare Risk Consulting LLC, and our affiliate in Grand Cayman are subsidiaries of Crowe LLP. Crowe LLP is an Indiana limited liability partnership and the U.S member firm of Crowe Global. Services to clients are provided by the individual member firms of Crowe Global, but Crowe Global itself is a Swiss entity that does not provide services to clients. Each member firm is a separate legal entity responsible only for its own acts and omissions and not those of any other Crowe Global network firm or other party. Visit www.crowe.com/disclosure for more information about Crowe LLP, its subsidiaries, and Crowe Global.

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