



Audit Sampling Analysis and Evaluation

Ryan's industry-leading Audit Sampling Analysis and Evaluation practice has significant influence on the statistical and non-statistical sampling methods used by many taxing authorities. Our Audit Sampling Analysis and Evaluation professionals work directly with clients on audit sampling issues and support Ryan engagement teams with training and advice, the development of audit sampling plans and evaluation of samples, and the formulation and analysis of population data files in preparation of sampling for auditing. Since 1999, our Audit Sampling Analysis and Evaluation practice has produced or evaluated more than 1,000 sampling plans annually for sales and use tax audits, unclaimed property audits, and federal income tax audits.

Leveraging years of experience comprehending the structure and methodology of audit examinations, we develop strategic tax reduction techniques, such as expanded audit samples, post-audit stratification, and differential analysis. Our combined knowledge of tax law, audit strategy, and methodology, as well as our emphasis on technical expertise, helps guarantee representation that is unmatched by any other firm.

Overview of Services

Ryan provides clients with solutions for all of their sampling analysis and evaluation needs, including:

- ▶ Evaluation of audit sampling plans and methodologies proposed by state and federal auditors to ensure that our clients' interests are protected during sample audits for transaction taxes, federal tax credits, and unclaimed property liability determinations.
- ▶ Design of efficient and effective audit sampling plans for our clients when the audit population consists of a large number of transactions.
- ▶ Production of a comprehensive report that documents the development of every sampling plan created by the practice for its clients. The documentation process includes archiving all relevant files and databases, and the ability to replicate all random samples if requested by state or federal auditors.
- ▶ Development and implementation of alternative sampling and statistical methodologies where state procedures are nonexistent, inadequate, or insufficient for audit sampling purposes.
- ▶ Presentations on sampling and statistical methods appropriate for sales and use tax audits to Ryan clients, auditors, and professional organizations, such as the Council On State Taxation (COST), the Institute for Professionals in Taxation (IPT), Strafford Publishing, and the Tax Executives Institute (TEI) webinars on audit sampling.



Ryan's Audit Sampling Analysis and Evaluation professionals are trusted advisors to many of the world's premier organizations.

Results

Ryan's Audit Sampling Analysis and Evaluation practice has delivered outstanding value and quantifiable results for state governments and a premier portfolio of Fortune 500 companies. Our results speak for themselves:

- ▶ Developed the sampling plans and samples that resulted in several \$100 million tax refunds for a national microprocessor chip manufacturer.
- ▶ Saved a Fortune 50 retailer approximately \$4 million in a sales tax audit over a three-year period due to resolving sampling issues associated with the audit.
- ▶ Assisted an enterprise resource planning (ERP) software company in the recovery of approximately \$2 million in additional tax deductions for meals and entertainment expenses filed on corporate federal income tax returns.
- ▶ Assisted Calcasieu Parish in the state of Louisiana with the development of sampling plans and the use of the IDEA software applications in the development of those plans.
- ▶ Provided comprehensive audit sampling workshops and ongoing follow-up training for the Louisiana Association of Tax Administrators to enhance the technical ability of parish auditors conducting sales and use tax audits in Louisiana.
- ▶ Recognized as the leading practice of its kind for demonstrating proficiency in the design and evaluation of audit sampling plans for all states with sales and use taxes.



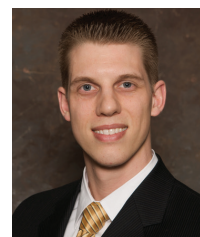
Roger Pfaffenberger, Ph.D.
Director
roger.pfaffenberger@ryan.com

Dr. Roger Pfaffenberger is one of the nation's foremost audit sampling statisticians and leads Ryan's industry-recognized Audit Sampling Analysis and Evaluation practice. He holds a Ph.D. in Mathematical Statistics and has 35 years of teaching experience at major universities, as well as 30 years of consulting experience with Fortune 500 companies, legal firms, and government agencies. He has been with Ryan since 2001.



Jason McGlamery
Director
jason.mcglamery@ryan.com

Jason McGlamery is responsible for building the foundation for the Audit Sampling Analysis and Evaluation practice when he joined the Firm in 1999. Since then, he has been engaged in the continuing development and expansion of the practice while accumulating years of valuable audit sampling experience and expertise. Prior to joining Ryan, he worked for four years as a financial analyst for a major telecommunications firm.



Michael Putin
Team Leader
michael.putin@ryan.com

Michael Putin joined Ryan in May 2007. He holds a Bachelor of Science degree in Actuarial Mathematics from the University of Michigan. He specializes in creating sampling plans and samples for audits in several practice areas, including sales and use tax, abandoned and unclaimed property, and tax technology.

Ryan, LLC provides clients with tax consulting, recovery, compliance, advocacy, technology and other client-related professional services. Ryan, LLC is a member firm of Ryan International, a Swiss Verein. Ryan International is a Swiss Verein whose member firms and constituent entities form a leading network of tax advisory and consulting firms, each of which may be licensed to use the name "Ryan" in connection with providing tax advisory and consulting services to its clients. The member firms of Ryan International and their constituent entities operate throughout North America, Europe and Asia in accordance with local regulatory requirements but are not a part of a single international partnership. The responsibility for the provision of services to a client is defined in the terms of engagement between the client and the applicable member firm or constituent entity. Neither Ryan International nor any member firm or constituent entity of Ryan International is liable or responsible for the professional services performed by any other member firm or constituent entity. Ryan International is not itself engaged in the practice of providing professional services. Rather, it is an international umbrella entity organized as a Verein under Swiss law. Not all member firms and constituent entities provide the full range of services mentioned within this brochure. "Ryan" and "Firm" refer to the global organizational network and may refer to one or more of the member firms of Ryan International, each of which is a separate legal entity.

For additional information
1.855.RYAN.TAX
ryan.com

© 2017 Ryan, LLC. All rights reserved.