



CPA Firms: Your Premier Provider for Conflict Mineral Report Audits

If you are required to file a "Conflict Minerals Report" with the U.S. Securities and Exchange Commission, you may need to have an Independent Private Sector Audit (IPSA) of the Conflict Minerals Report. CPAs are the premier providers of Independent Private Sector Audits of Conflict Mineral Reports.

What Are Conflict Minerals?

Conflict minerals are defined as tantalum, tungsten, tin and gold that are mined in the Democratic Republic of the Congo (DRC) and its surrounding areas. As a result of the Dodd-Frank Wall Street Reform and Consumer Protection Act, the SEC has approved a Final Rule requiring issuers who use conflict minerals in their manufacturing processes to file a Conflict Minerals Report annually by May 31. Certain issuers may be required to have an IPSA of the Conflict Minerals Report in accordance with *Government Auditing Standards*.

WHY CHOOSE A CPA AS YOUR TRUSTED PROVIDER?

- ▶ **Expertise:** Audit and attest services, fundamentals of the CPA skill set, are thoroughly tested in the demanding Uniform CPA Exam and are a large part of most CPA practices.
- ▶ **Commitment to quality:** The quality-control systems that CPA firms have in place and the peer review programs in which CPAs participate meet the *Government Auditing Standards* requirements. Clients can be assured CPA professionals are performing IPSAs in accordance with the professional standards required by the SEC.
- ▶ **Depth of knowledge:** CPAs participate in continuing education to maintain their licenses and membership in the AICPA, putting them at the forefront of knowledge and understanding of issues involved in Independent Private Sector Audits of Conflict Mineral Reports, including knowledge of *Government Auditing Standards*.
- ▶ **Ability to leverage:** Your CPA firm is familiar with your company's financial statement audit and can do the IPSA as a supplement to your audit.

Credibility You Can Count On

CPAs have earned extensive marketplace recognition for meeting the challenges of emerging business issues. To meet the SEC's new requirement for a Conflict Minerals Report, select a CPA to perform your company's IPSA.