



Controversy/Audit Defence

Our practitioners help organizations with audit examinations, enabling risk mitigation and optimal outcomes across key markets:

- **Delaware audits:** Experienced guidance through Delaware audits, including third-party auditor management and navigating the expedited audit program to secure benefits of penalty waivers and reduced interest rates.
- **Multi-state audits:** End-to-end services for multi-state unclaimed property audits, leveraging deep knowledge of regulations in nearly every U.S. jurisdiction. We help clients achieve accurate compliance and works to manage risk and financial exposure.
- **Self-audit:** Tailored assistance for organizations responding to self-audit questionnaires, ranging from strategic advice to detailed data review, providing knowledge and experience for each client's specific needs.



Consulting

Our team helps organizations address unclaimed property obligations with a broad suite of services:

- **Delaware Voluntary Disclosure Agreement (VDA) assistance:** End-to-end guidance through Delaware's VDA process for efficient risk resolution.
- **Multi-state compliance:** Assistance with voluntary compliance programs and filings across all U.S. jurisdictions.
- **Risk assessment and exposure analysis:** Diagnostic reviews and quantification of potential unclaimed property liabilities.
- **Custom consulting solutions:** Policy development, process improvement, data analysis, and staff training tailored to your needs.
- **Gift card advisory:** Specialized assistance for gift card issuers, including entity restructuring and compliance benchmarking.



Compliance

Our team simplifies the compliance process for our clients, including:

- Monitoring changes in jurisdictional reporting requirements to achieve accurate and compliant unclaimed property filings.
- Analyzing client data to identify missing information, duplicates, and improvements that can be made to data for better reporting.
- Applying dormancy rules and statutory and administrative exemptions.
- Preparing and submitting reports directly to secure state portals and managing required due diligence mailings with our proprietary digital tools.
- Streamlining the compliance process, from data gathering to post-filing reconciliation, helping clients maintain accurate records and avoid duplicate reporting.



Asset Recovery

Our asset recovery services use a structured approach to help clients recover unclaimed and abandoned property:

- Recover property held by various agencies using Deloitte's proprietary database with no cash outlay until recovery is successful.
- Analyze entity history to identify all entities eligible for recovery.
- Review historical filings to uncover additional recovery opportunities.
- Perform detailed analysis with proprietary workflows and AI enablement to create a tailored list of recoverable properties.
- Prioritize claims for cost-effectiveness, providing ongoing monitoring, agency communication, and regular updates throughout the claims process.
- Continuously search for new recovery opportunities as additional data becomes available.

Why Deloitte?

Subject matter specialists: Our professionals have decades of deep subject matter and industry-specific experience to provide services to companies across all industries and geographies.

1

Collaboration tools: Intelia, our proprietary, globally integrated work management platform, allows us to collaborate with clients in real-time.

2

Knowledge of multi-jurisdictional requirements: Our specialists can help navigate the complexity of managing 55 United States jurisdictional unclaimed property laws, including reporting obligations which apply to all US-domiciled companies.

3

Data-enabled approach: Our data-enabled approach can streamline the review of voluminous data requests and alleviate stress on company resources.

4

Potential benefits:

Our custom technology solutions help alleviate big data analysis burdens on clients.

Eliminating exposure gaps enables the confident recovery of property.

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

As used in this document, "Deloitte" means Deloitte Tax LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.

Copyright © 2025 Deloitte Development LLC. All rights reserved.

Nina Renda

National Unclaimed Property Leader
Partner Deloitte Tax LLP
+1 973 602 6725
akrenda@deloitte.com