

Enrique Llerena

ASSURANCE SERVICES

Enrique Llerena is a Senior Manager in the Firm's Assurance Division. He has more than 10 years of experience in the accounting profession specializing in the governmental and not-for-profit sectors. He has worked with a variety of clients, including governmental pension and 401(k) plans.

Mr. Llerena is involved in all phases of the audit process, from planning and initial risk assessment to ensuring compliance with all State and Federal laws, and the preparation and review of financial statements. He has extensive experience in the evaluation of internal controls and ensuring that financial statements are prepared in accordance with Firm and professional standards.

Mr. Llerena also is involved in training initiatives for the Firm's staff and also serves on the panel for annual governmental training within the Firm.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Government Finance Officers Association (GFOA)
GFOA Special Review Committee, Active Member
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities,
South Florida Government Finance Officers Association (SFGFOA),
Associate Member
Florida Government Finance Officers Association (FGFOA)
Cuban-American Certified Public Accountants Association Inc., Director

Articles, Seminars & Presentations

"Navigating Through GASB 68", Article
"GASB Statement No. 72 - Fair Value Measurement and Application", Article
Internal CPE Training, Instructor
"Governmental Accounting (GASB) and Government Auditing Standards",
Internal Training
FGFOA Conference Presenter, "Clarified Auditing Standards"
SFGFOA Presenter, "Financial Audit Preparation"



Enrique Llerena, CPA*
Senior Manager

AREAS OF EXPERTISE

Financial Audits
Federal Single Audits
Florida Single Audits
Employee Benefit Plans
Agreed-Upon Procedures
Attestation Services
Operational & Performance Reviews
Internal Control Reviews
Consulting Services

KEY CLIENTS

Local Governments
Not-for-Profit Organizations
Governmental Pension Plans
Employee Benefit Plans
Special Districts Authorities

EDUCATION

Master of Accounting,
Florida International University

Bachelor of Science, Accounting,
Florida International University



MARCUMGROUP
MEMBER

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