

# Michael K. Brooder

## ASSURANCE SERVICES

Michael K. Brooder is the Firm's office managing partner in Hartford, Connecticut. Mr. Brooder serves as the national High Technology Industry group leader as well as the New England SEC leader, and is also a member of the Construction and Real Estate Industry groups. In addition, he is the Marcum Foundation Regional Board Leader in New England.

Mr. Brooder has more than 25 years of experience conducting, reviewing, and analyzing financial data for publicly traded and privately held companies in various industries. He has extensive experience with reporting requirements for publicly traded companies, including comfort letters, registration statements, and 10-Q and 10-K forms. He consults with clients and assists them with their Sarbanes-Oxley readiness. He offers both public and non-public businesses services related to merger and acquisition transactions.

Mr. Brooder extends his expertise internally as an advisor to professional staff on accounting and auditing matters, and conducts seminars for staff training.

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
The Connecticut Society of Certified Public Accountants (CTCPA)  
Real Estate and Construction Committee, Past Chairperson  
Association of General Contractors  
Young Contractor's Forum  
Membership Committee  
Governance/By Laws Committee  
Connecticut Construction Industry Association  
Construction Financial Management Association  
Town of Wallingford, Board of Education  
Operations Committee, Chairperson  
Liaison for Town Council  
Wallingford Country Club, Treasurer; Finance Committee, Chairman  
Bushnell Overseers, Board  
Gaylord Hospital, Board of Directors  
SARAH Foundation, Inc., Treasurer  
Audit and Finance Committee, Chairperson  
Golf Committee, Chairperson  
Walter Camp Foundation  
Links to College Charitable Foundation Golf Tournament, Chairperson  
Boy Scouts of America Golf Tournament Committee, Past Chairperson  
Marcum Foundation - Regional Board Leader, New England  
reSET, Board of Directors

### Articles, Seminars & Presentations

Raising capital just got a little easier, Hartford Business Journal, January 2016  
Can Connecticut Retain its Star Tech Companies?, WNPR, November 2013  
Despite Tough Job Market, Accounting Grads Flourish, Hartford Business Journal, August 2013  
New Accounting Options Simplify Financial Statements For Tech Start-Ups, Hartford Business Journal, July 2013  
Recognizing the Equity in Your Balance Sheet: Constructing Sound Financial Returns, Journal of Construction Accounting and Taxation, November/December 2006.  
Digging Through the Impacts of FIN 45 and FASB 150, Tennessee Society of Certified Public Accountants Annual Construction Conference, 2005

### Awards & Honors

Professional Achievement and Community Involvement Award,  
New Haven Business Times



**Michael K. Brooder, CPA\***  
Office Managing Partner

### SUBJECT MATTER EXPERTISE

SEC Requirements  
Revenue Recognition  
Quality of Earnings  
Mergers & Acquisitions  
Multiple Element Arrangements  
Purchase Accounting

### PRACTICE FOCUS

Technology  
Manufacturing & Distribution  
Real Estate  
Retail

### EDUCATION

Bachelor of Arts, Accounting  
Washington & Jefferson College



MARCUMGROUP  
MEMBER

*\*Licensed by the State of Connecticut*

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ACCOUNTANTS ▲ ADVISORS