

Michael S. Brown

ADVISORY SERVICES

Michael S. Brown is a Director in the Advisory Services division of the Firm's Long Island office and a member of its Forensics Practice group. He has approximately 30 years of combined experience in financial accounting, auditing and litigation consulting. Mr. Brown's deep understanding of complex financial topics enables him to effectively assist clients with a wide variety of matters.

Mr. Brown manages multi-faceted investigations uniquely integrating investigative skills with technology and financial expertise. His assignments include corporate internal examinations, financial and non-financial due diligence, books and records reconstruction, phony vendor schemes, construction fraud and white collar crimes.

Working directly with legal counsel, Mr. Brown assists with trial preparation by creating demonstratives, drafting direct and cross examination questions and analyzing expert reports and testimony. He has assisted counsel and organizations with accounting irregularities, the identification and quantification of misappropriated assets, insider trading, auditor malpractice, partnership disputes, breach of contract and in the design of effective financial reporting, internal controls and self-governance programs.

Mr. Brown's extensive background with compliance matters helped numerous companies with reporting requirements, integrity issues and fraud prevention. In addition, his background includes financial and investigative due diligence and performing financial, operational and business controls reviews.

Prior to joining the Firm in 2007, Mr. Brown was a Director in the Financial Advisory Services group at a leading independent risk consulting firm. Previously, he held executive financial positions for publicly-held companies and began his career in the audit division of a "Big Four" accounting firm.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
New York State Society of Certified Public Accountants (NYSSCPA)
Association of Certified Fraud Examiners (ACFE)
Association of Insolvency & Restructuring Advisors (AIRA)

Accreditations & Designations

Certified Fraud Examiner



Michael S. Brown, CPA*, CFE, CFF
Director

SUBJECT MATTER EXPERTISE

Commercial Litigation
Fraud Investigations
Economic Damages
Corporate Internal Investigations
Compliance Reviews
Internal Controls
Professional Liability
Forensic Accounting

PRACTICE FOCUS

Publicly-Held Companies
Privately-Owned Businesses
Not-For-Profit
Government
Law Firms

EDUCATION

Master of Business Administration
Columbia University

Bachelor of Business
Administration, Accounting
University of Massachusetts



MARCUMGROUP
MEMBER

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MARCUM
ACCOUNTANTS ▲ ADVISORS

TESTIMONY EXPERIENCE OF MICHAEL S. BROWN

TOPIC	IN THE MATTER OF	NATURE OF TESTIMONY	VENUE
Damages	William Tell Hardware, Inc., D/B/A William Tell True Value Hardware v. Hartford Fire Insurance Company, The Hartford Financial Services Group, Inc., Member Insurance Agency, Inc.	Deposition	US District Court: Southern District of New York
Financial Fraud	CareMatrix of Massachusetts, Inc. and CareMatrix Corporation v. Robert Kaplan, Deborah Kaplan-Brooks; Robert Kaplan, Administrator to the Westate of Barton Kaplan; and Deborah Kaplan-Brooks, Administratrix to the Estate of Edward Kaplan	Trial Testimony	US District Court: Eastern District of New York

Articles, Presentations, Seminars & Teaching

Robinson Brog - "Accounting for Attorneys", June 2018

L'Abbate, Balkan, Calavera & Carlini, LLP - "Litigation Intelligence", June 2018

Robinson Brog - "Financial Analytics for Attorneys", January 2018

Robinson Brog - "Fraudulent Financial Reporting & Employee Fraud", October 2017

Robinson Brog - "Issues That May Arise When Using an Expert Witness", September 2017

L'Abbate, Balkan, Calavera & Carlini, LLP - "Fraudulent Financial Reporting and Employee Fraud", October 2016

Farrell Fritz, P.C. - "Accounting for Attorneys", August 2016

Moritt Hock & Hamroff LLP - "Fraudulent Financial Reporting & Employee Fraud" July 2016

Hinshaw & Culbertson - "Managing Electric Evidence", July 2016

L'Abbate, Balkan, Calavera & Carlini, LLP - "Working with Forensic Accountants", September 2015

Ruskin Moscou Faltischek, P.C. - "Accounting for Attorneys", May 2015

John Jay College of Criminal Justice, NYC - Adjunct Professor, Spring 2015

Fraudulent Financial Reporting and Employee Fraud - The Independent Accountants Role as Gatekeeper",
The Forensic Files, 2014

Marcum LLP - "Ethical Issues that May Arise When Using an Expert Witness", October 2014

John Jay College of Criminal Justice, NYC - Adjunct Professor, Fall 2014

Nassau Trade Show - "Accounting for Attorneys" & "Working with Forensic Accountants", October 2013

Rivkin Radler LLP - "Attorneys Professional Liability, Ethical Obligations and Strategies when Dealing with Experts",
May 2013

Marcum LLP - "International Insolvency and Debt Enforcement", April 2013

The Metropolitan Corporate Counsel - "Forensic Experts Weigh In on Litigation Costs", April 2013

Nassau County Bar Association - "How to Critique and Defend a Business Valuation", June 2012

Farrell Fritz, PC - "Why You May Need a Forensic Accountant and What to Look Out For", May 2012

Nassau County Bar Association - "Ethical Issues that May Arise When Using an Expert Witness", May 2012

Garfunkel Wild, P.C. - "Accounting for Attorneys", May 2012

L'Abbate, Balkan, Colavita & Contini, LLP - "Ethical Issues that May Arise When Using an Expert Witness", March 2012

Moses & Singer LLP - "Ethical Issues that May Arise When Using an Expert Witness", February 2012

"The Dishonest Trusted Bookkeeper - Signs of Internal Fraud", *The Forensic Files*, 2011

Esquire Bank - "Managing Electronic Evidence", October 2011

TESTIMONY EXPERIENCE OF MICHAEL S. BROWN

Articles, Presentations, Seminars & Teaching (Continued)

Rivkin Radler LLP - "Finding Hidden Assets: Privacy, Liability & Success", May 2011

LeClair Ryan - "Accounting for Attorneys", January 2011

Dechert LLP - "Accounting for Attorneys", January 2011

Marcum LLP - "Fraudulent Financial Reporting", November 2010

Rivkin Radler LLP - "Fraudulent Financial Reporting and Employee Fraud", October 2010

Morrison & Foerster LLP - "Accounting for Attorneys", August 2010

Blank Rome LLP - "Uncovering Fraudulent Financial Reporting", May 2010

Nassau County Bar Association - "The Forensic Accountant - Sherlock Holmes of the Business World", May 2010

Lazer, Aptheker, Rosella & Yedid, P.C. - "Accounting for Attorneys", May 2010

Garfunkel Wild, P.C. - "Accounting for Attorneys", April 2010

Butzel Long P.C. - "Uncovering Fraudulent Financial Reporting", April 2010

Hartman & Craven LLP - "Uncovering Fraudulent Financial Reporting", April 2010

L'Abbate, Balkan, Colavita & Contini, LLP - "Accounting for Attorneys", February 2010

Rottenberg Lipman Rich P.C. - "Accounting for Attorneys", December 2009

K & L Gates LLP - "Accounting for Attorneys", December 2009

Katten Muchin Rosenman LLP - "Accounting for Attorneys", September 2009

New York County Lawyers Association - "Accounting for Attorneys:

What Every Lawyer Needs to Know about Accounting, Audits,
Financial Statements and Forensic Accounting", October 2009

Nassau County Bar Association - "Accounting for Attorneys", February 2009

Baruch College, the City University of New York - Adjunct Professor, Forensic Accounting, Spring 2009

"Forensic Accounting - Past, Present & Future", *The Forensic Files*, 2008