

Michael D. Futterman

ASSURANCE SERVICES

Michael Futterman is the office managing partner in Miami, Florida, as well as the leader of the Governmental Services Practice for the Southeast Region. He focuses much of his work in the local government, not-for-profit, and employee benefit plan sectors. With more than 26 years of professional experience, primarily in the government services sector, Mr. Futterman provides consulting on accounting, financial reporting, and operational matters. In addition, he conducts peer reviews for large and mid-size accounting firms.

Within the Firm, Mr. Futterman performs quality control reviews of the employee benefit plan audit engagements for government entities, government pension plans, and not-for-profit organizations.

Mr. Futterman is actively involved in training for the professional staff and is responsible for developing internal training programs for the government, not-for-profit, and employee benefit plan sectors as well as external training for the accounting profession.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Florida Institute of Certified Public Accountants (FICPA)
Florida Government Finance Officers Association (FGFOA)
Government Finance Officers Association (GFOA)
South Florida Government Finance Officers Association (SFGFOA)
GFOA Certificate of Achievement Program Special Review Committee, Member
Miami-Dade, Broward and Palm Beach Counties Leagues of Cities
Florida Public Pension Trustees Association
Florida Association of Special Districts
AICPA Employee Benefit Plan Audit Quality Center, Designated Audit Partner
AICPA Governmental Audit Quality Center, Designated Audit Partner
Dade Schools Athletic Foundation, Treasurer

Articles, Seminars & Presentations

"GASB Statement No. 72, Fair Value Measurement and Application", 2016 SFGFOA
"Nuts and Bolts of an Audit", 2015 FGFOA Annual Conference
"GASB Hot Topics", FGFOA Webinar Series, 2015
"GASB Statements No. 67 and 68" Marcum 2015 Governmental Symposium
"Risk-Based Approach to Governmental Audits," Internal Training
Annual Governmental Accounting (GASB) and Government Auditing Standards, Internal Training
"Federal and Florida Single Audit Acts," Internal Training
"ERISA Pension Plans," Internal Training
"The New Risk Assessment Standards," Annual Internal Training
"GASB Statement No. 34," Presentation to University of Miami Students
"Preparing a Comprehensive Annual Financial Report," FICPA Training
"Common Reporting Deficiencies in Governmental Financial Statements," Palm Beach Chapter FGFOA, 2012



Michael D. Futterman, CPA*
Office Managing Partner

SUBJECT MATTER EXPERTISE

Financial Audits
Federal Single Audits
Florida Single Audits
Employee Benefit Plans
Operations or Performance Reviews
Agreed-Upon Procedures
Internal Control Assessments
Consulting Services
Peer Reviews

PRACTICE FOCUS

Governments
Special Districts
Governmental Pension Plans
ERISA Pension Plans
Not-for-Profit Organizations

EDUCATION

Bachelor of Business Administration,
Florida Atlantic University



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MEMBER

**Licensed by the States of Florida and New York*

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