

# MICHAEL D. FUTTERMAN, CPA\*

DIRECTOR ► ASSURANCE SERVICES



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Michael Futterman is the Government Services Practice Leader for Florida. He focuses much of his work in the local government, not-for-profit, and employee benefit plan sectors. With approximately 30 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 & 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

## 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

## INDUSTRY FOCUS

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

## EDUCATION

- Bachelor of Business Administration,  
Florida Atlantic University

\*Licensed by the States of Florida and New York

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ACCOUNTANTS ▲ ADVISORS

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