

## Michael D. Futterman

Michael Futterman is a partner within the firm's Assurance division, where he focuses much of his work in the local government, not-for-profit and employee benefit plan sectors. In addition, he conducts peer reviews for small and mid-size accounting firms.

Mr. Futterman has more than 20 years of professional experience. In addition to his attentive client service skills, he takes a proactive, value-added approach to each client, making recommendations to help improve operational or administrative efficiencies. This approach has served him well as he has engendered his clients' trust and loyalty throughout his career.

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
 Florida Institute of Certified Public Accountants (FICPA)  
 Government/Not-for-Profit Expert Panel (AICPA), *Past Member*  
 Government Finance Officers Association (GFOA)  
 Florida GFOA, *Technical Resource Committee, Past Member*  
 GFOA Special Review Committee  
 Miami-Dade, Broward, & Palm Beach County League of Cities  
 Florida Public Pension Trustees Association  
 Florida Association of Special Districts  
 AICPA Employee Benefit Plan Audit Quality Center, *Designated Audit Partner*  
 Internal CPE Training Committee  
 Rachlin's Accounting & Auditing Technology Committee, *Chairman*  
 Dade Schools Athletic Foundation, Inc., *Treasurer*

### Articles, Lectures & Seminars

Risk-Based Approach to Governmental Audits, *Internal Training*  
 Governmental Accounting (GASB) and Government Auditing Standards, *Internal Training*  
 Federal and Florida Single Audit Acts, *Internal Training*  
 ERISA Pension Plans, *Internal Training*  
 ERISA Employment Benefit Plan Audits, *Newsletter Article*  
 Auditing 401(k) Plans, *Presentation*  
 GASB Statement No. 34, *Presentation*  
 Preparing a Comprehensive Annual Financial Report (CAFR), *FICPA Training*  
 The New Risk Assessment Standards, *Internal Training*



**Michael D. Futterman, CPA**  
**Partner**

### PROFILE

#### AREAS OF EXPERTISE

Financial Audits  
 Federal Single Audits  
 Florida Single Audits  
 Employee Benefit Plan Audits  
 Operations or Performance Reviews  
 Agreed-Upon Procedures  
 Attestation Services  
 Advisory Services  
 Peer Reviews

#### KEY CLIENTS

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

#### EDUCATION

Bachelor of Business Administration  
 Florida Atlantic University

