

## **Martin C. Levin, CPA Consultant**

### **Education**

- MBA candidate at Desales University, Allentown, PA.
- Rowan University, B.S. Accounting, Summa Cum Laude, 1986
- Various continuing education courses exceeding 80 hours every 2 years in order to maintain license as a certified public accountant including most recently, the AICPA Professional Ethics Course and Examination.

### **Registrations**

- Licensed Certified Public Accountant, Commonwealth of Pennsylvania since 1989.
- Licensed Certified Public Accountant, Commonwealth of Virginia since 2004.
- Licensed Certified Public Accountant, State of Florida since 2004.

### **Professional Affiliations**

- Member, American Institute of Certified Public Accountants since 1989.
- Member, Pennsylvania Institute of Certified Public Accountants since 1989.
- Member, Florida Institute of Certified Public Accountants since 2004.
- Member, Virginia Society of Certified Public Accountants since 2004.
- President, Lehigh Valley Chapter of the PA Institute of Certified Public Accountants.
- Board Member, Northampton County Economic Development Corporation.
- Board Member, Northampton County New Jobs Corporation.
- Member, Pennsylvania Institute of Certified Public Accountants State Accounting and Audit Committee.
- Member, Pennsylvania Institute of Certified Public Accountants State Construction Industry Committee.
- Member, Pennsylvania Institute of Certified Public Accountants Practitioners Committee.
- Member, Lehigh Valley Chapter of the Pennsylvania Institute of Certified Public Accountants Executive Committee.
- Member, Executive Council of the Pennsylvania Institute of Certified Public Accountants.
- Shareholder and Treasurer of Communication Systems, Inc., Allentown, PA.

- Shareholder and Treasurer of Phoebe Floral, Inc., Allentown, PA.
- Former Vice President and Treasurer of Junior Achievement of the Lehigh Valley.

### **General Experience**

Preparation of expert witness reports and related testimony related to various construction damage claims including delay claims. Experience includes representation of both plaintiff and defendants in preparing and calculating damages as well as refuting the claims of others against my clients. Assist counsel in identifying key issues involved in matters brought before the Court as well as those subject to arbitration.

Served as Accountant to the Debtor in numerous Chapter 11 filings. Experience includes preparation of reports to be submitted to the Courts as well as to the U.S. Trustee. Assist client's counsel during the case in gathering necessary information in developing a plan of reorganization as well as assisting in negotiations with secured lenders on behalf of the Debtor. Have testified at both depositions as well as hearings as a qualified expert witness.

Retained as a consultant by a worldwide forensic engineering firm to provide accounting and forensic expertise related to multi-million dollar construction services contracts. Work included interviews of corporate personnel, documentation of accounting systems, recommendations to management, and preparation of expert reports detailing findings.

Preparation of expert witness reports related to both criminal and civil matters in conjunction with misappropriation of assets by an employee. Work included forensic analysis of transactions, summarizing information into useful reports for counsel and serving as a key advisor to counsel during the progress of the litigation.

Retained by the Commonwealth of Pennsylvania as an expert witness to assist Attorney General in determining whether practitioners have performed in accordance with ethical and technical standards.

### **Project Experience**

Provide accounting and audit services to closely held businesses for over eighteen years. Responsibilities include preparation of financial statements in accordance with U.S. generally accepted accounting standards (GAAP) as promulgated by the Financial Accounting Standards Board. Current on knowledge and understanding of U.S. GAAP and related technical standards including:

- Statements of Financial Accounting Standards (SFAS),
- Statements of Standards for Accounting and Review Services (SSARS),

- Statements of Standards for Attestation Engagements (SSAE),
- Statements on Auditing Standards (SAS),
- American Institute of Certified Public Accountants Statements of Position (SOP),
- American Institute of Certified Public Accountants Technical Bulletins,
- Various American Institute of Certified Public Accountants Industry Audit Guides and,
- Bulletins of the American Institute of Certified Public Accountants Emerging Issues Task Force (EITF).

Preparation, compliance, and income tax planning services to corporations, limited liability companies, limited liability partnerships, limited partnerships, general partnerships, and individuals. Experience includes multi-state income tax preparation and familiarity with the Internal Revenue Code, Treasury Regulations, and income tax laws in the Commonwealth of Pennsylvania. Knowledge and understanding of the Code of Professional Conduct of the American Institute of Certified Public Accountants as it pertains to the administration of a tax practice by a CPA firm.

Continued to provide accounting and consulting services to a wide cross-section of industries including:

- General construction contractors and subcontractors of commercial, residential and government buildings,
- HVAC and plumbing contractors,
- Low voltage electrical contractors including alarm, telephony and sound system integration,
- Public golf courses,
- Auto dealerships,
- Manufacturing enterprises,
- Wholesale distributors,
- Professional service firms including physicians, attorneys and engineers,
- Mortgage brokers and related financial services,
- Textile import/export operations,
- Dental laboratories,
- Auto repair and body shops,
- Document distribution and fulfillment companies,
- Restaurants and restaurant franchise operations,
- Stone, veneer, and stucco sales and installation companies, and
- Real estate development projects.

Provide business planning services including the development and preparation of busi-

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ness forecasts and projections in conjunction with new projects, lender negotiations, and corporate strategic activities. Have prepared detailed analyses of projected projects including a two year planning process to develop a public ice hockey arena.

Provide business transition expertise along with consulting services in connection with mergers and acquisitions. Have assisted clients both in the acquisition of new businesses as well as in the sale of their existing businesses to outside firms. Work includes development of proposed selling price, terms of settlement, and conducting due diligence engagements to ensure a prospective purchaser of the existence of various assets and liabilities.

Assisting clients in the development of internal control systems and procedures. Work includes identifying potential weaknesses in the client's system of internal controls and working with management to design remedies and assist with implementation.

Have provided direct sales and system support of various accounting software systems along with assisting clients in the analysis of existing and potential accounting software packages. Responsibilities included training of client personnel, installation of systems, and technical support and troubleshooting of system problems.

### Activities and Publications

- Part-time accounting instructor at Lehigh Carbon Community College.
- Have lectured at various continuing education programs throughout the Commonwealth of Pennsylvania.
- Guest lecturer at Muhlenberg College.
- Guest lecturer at the Small Business Development Center of Lehigh University.
- Developed training courses and instructed bank officers in proper accounting procedures at various lending institutions.
- Contributing author to various publications of the Pennsylvania Institute of Certified Public Accountants.
- Authored letters of response to pending pronouncements of the Financial Accounting Standards Board on behalf of the Audit and Accounting Committee of the Pennsylvania Institute of Certified Public Accountants.