

## **Martin C. Levin, CPA, CVA, MBA** **Forensic Accountant, Expert Witness/Consultant**

### **Education**

- DeSales University, MBA in Finance, 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

### **Registrations**

- Licensed Certified Public Accountant, Commonwealth of Pennsylvania
- Licensed Certified Public Accountant, Commonwealth of Virginia
- Licensed Certified Public Accountant, State of Florida
- Certified Valuation Analyst (NACVA)

### **Professional Affiliations**

- Member, American Institute of Certified Public Accountants
- Member, Pennsylvania Institute of Certified Public Accountants
- Member, Florida Institute of Certified Public Accountants
- Member, Virginia Society of Certified Public Accountants
- Member, National Association of Certified Valuators and Analysts
- Accounting and Review Services Committee of the American Institute of Certified Public Accountants (a senior standard setting body), Past Member
- Lehigh Valley Chapter of the PA Institute of Certified Public Accountants, Past President
- Pennsylvania State Board of Accountancy, Member and Immediate Past Chairman
- National Association of State Boards of Accountancy Legislative Committee Member
- Various committees of the Pennsylvania Institute of Certified Public Accountants
- Executive Council of the Pennsylvania Institute of Certified Public Accountants, Past Member

### **General Experience**

Mr. Levin has prepared expert witness reports and related testimony for various construction-related claims. He has served as Accountant to the Debtor in numerous Chapter 11 filings. He has testified at both depositions and hearings as a qualified expert witness. Mr. Levin has prepared expert witness reports related to both criminal and civil matters in conjunction with misappropriation of assets and other fraud related issues. He has been retained by the Commonwealth of Pennsylvania as an expert witness to assist the 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
- Prepare financial statements in accordance with U.S. generally accepted accounting standards (GAAP) or other applicable financial reporting framework
- Preparation, compliance, and income tax planning services to corporations, limited liability companies, limited liability partnerships, limited partnerships, general partnerships, and individuals
- Provide business planning services including the development and preparation of business forecasts and projections in conjunction with new projects, lender negotiations, and corporate strategic activities
- Provide business transition expertise along with consulting services in connection with mergers and acquisitions
- Assist clients in the development of internal control systems and procedures

**Activities and Publications**

- Adjunct Professor of Accounting, DeSales University, Muhlenberg College, Kutztown State University
- DeSales University President's Council Member
- Treasurer, The Carson Kaye Foundation
- Instructor at various continuing education programs for CPAs
- Frequent lecturer at college and university accounting societies
- Speaker 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 the Pennsylvania CPA Journal, Network Magazine, and a variety of other business-related publications
- 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