

# Michael D. Feinstein

## ASSURANCE SERVICES

Effective on December 31, 2017, Michael D. Feinstein retired as a Partner in the Los Angeles office of the Firm's Assurance Services group and was formerly responsible for quality control systems applicable to all audits, accounting and consulting services, and performing engagement quality reviews of attest engagements.

Mr. Feinstein specialized in all aspects of public and private accounting matters with a focus on complex international and domestic audits. He has assisted clients with strategic planning, mergers and acquisitions, joint ventures, capital access, operations audits, special investigations and litigation consulting activities.

Mr. Feinstein's credentials include litigation consulting expertise, with an emphasis on complex business litigation, insolvency, business valuation, real estate and accountants' legal liability. As a Certified Valuation Analyst, he has conducted business valuations for bankruptcy matters, shareholder disputes, and mergers and acquisitions. In addition, Mr. Feinstein has performed real estate review appraisal services and is a Certified Fraud Examiner in all areas of employee dishonesty and white collar crime.

Mr. Feinstein has an extensive background implementing quality control systems for the activities of large national, regional and local accounting firms.

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
California Society of Certified Public Accountants (CalCPA)  
Accounting Principles and Auditing Standards Committee, Former Chair  
PCAOB Sub-committee, Chair  
National Association of Certified Fraud Examiners (ACFE)  
National Association of Certified Valuation Analysts (NACVA)  
California State Polytechnic University, College of Business Administration,  
Accounting Advisory Council  
Alumni Advisory Committee

### Articles, Seminars & Presentations

Enhancing the Audit Committee Report, *SEC Insights* - February 2016  
Enhancing the Audit Committee Report, *SEC Insights* - March 2014  
An Introduction to the Sarbanes-Oxley Act  
A Case History: Lessons Learned in Implementing SOX-404 at an Accelerated Filer from the Auditor's Perspective  
Fraud: Guilt by Association  
Tracing Illicit Transactions  
Going Public in the United States: An Accountant's Perspective  
Fraudulent Conveyances: Hidden Issues in Business Transactions, the Solvency Analysis  
Selling Professional Services in a Recession—Corporate Health Strategies

### Awards & Honors

Accounting Hall of Fame, California State Polytechnic University,  
College of Business Administration  
Volunteer of the Year, Pacific Lodge Boys' Home, 2005



**Michael D. Feinstein,**  
**CPA\*, CVA (Emeritus), CFE, CGMA**  
Partner (Retired)

### SUBJECT MATTER EXPERTISE

Audits  
Mergers & Acquisitions  
Investigations  
Litigation Support  
Business Valuation

### PRACTICE FOCUS

Non-regulated Financial Institutions  
Real Estate  
Construction  
Manufacturing & Distribution  
Wholesale & Retail Apparel  
and Textiles  
Telecommunications  
Biotechnology & Life Sciences  
Consumer Products

### EDUCATION

Bachelor of Science,  
Business Administration  
California State Polytechnic University



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MEMBER

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Colorado and New Jersey*

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ACCOUNTANTS ▲ ADVISORS