## **Michael Lawrance**

Michael Lawrance CPA (active) has practiced as an external auditor since January 2003. His experience includes employee benefit plans (defined benefit, defined contribution, health & welfare); not-for-profit organizations (agencies, religious institutions, country clubs); education providers (cosmetology, nursing, business); and local governments. He has lead staff training on a wide variety of audit related subjects. He has worked at both regional and international firms during his career. Michael has provided professional audit services in for benefit plans accordance with PCAOB, U.S. GAAS, U.S. GAAP for a variety of defined contribution, defined benefit, and health & welfare plans. He is as instructor of inhouse technical audit and accounting trainings for employee benefit plans.