



Howard H. Fine, CPA/ABV/CFF, CVA, is the Partner-in-Charge of the Accounting & Auditing Group at Gettry Marcus CPA, P.C. He has over 30 years of experience providing accounting, auditing, and tax services to middle market closely-held businesses. Mr. Fine has extensive experience in diversified industries such as professional service firms, wholesale distribution, employee benefit plans, manufacturing, health care, retail, hospitality, apparel and textile, and not-for-profit organizations. He works with clients at various stages of the business cycle to supply them with the appropriate financial information they require, including proactive reporting packages, key ratios and benchmarking, as well as budgeted information and forecasts. He also specializes in conducting internal control reviews and due diligence for mergers and acquisitions. Mr. Fine is also the Partner-in-Charge of the Employee Benefit Plan Auditing Group and is the firm's designated Partner for the Employee Benefit Plan Audit Quality Center of the American Institute of Certified Public Accountants (AICPA). Additionally, he is a key member of Gettry Marcus' Business Valuation and Litigation Support Group, providing services to law firms and other organizations.

A graduate of SUNY at Binghamton, Mr. Fine is a member of the AICPA, the New York State Society of Certified Public Accountants (NYSSCPA) and the National Association of Certified Valuators and Analysts. Mr. Fine is actively involved in the NYSSCPA; in 2007, he was elected to and served through May 2014, on the Executive Board of the Nassau County Chapter and he also co-chaired the Sponsorship Committee which is instrumental in raising funds to support Continuing Professional Education (CPE) programs and college scholarships. He is past Chairperson of the Litigation Support Services Committee Nassau Chapter and the Cooperation with Bankers and other Credit Grantors Committee Suffolk Chapter of the NYSSCPA. Additionally, he is an associate member of the Association of Certified Fraud Examiners.

Mr. Fine is Chairperson of Gettry Marcus' Quality Control Committee, where he oversees internal reviews and provides CPE on various accounting and auditing issues, including current updates to Gettry Marcus partners and staff. In addition, he has lectured to various groups such as accountants, attorneys, business owners and professional networking groups on "Hands-On Guide To Auditing", "Audits of 401(k) Plans", "Understanding and Uses of Financial Statements", "Steps in Starting a Business", "Understanding the AICPA Statement on Standards for Valuation Services", "Business Valuations & Litigation Support", "Forensic Accounting & Business Valuation for Matrimonial Dissolutions", and "Protecting Your Business from Fraud". Mr. Fine has participated, as one of three expert panelists for the past three years, in an

interactive video webcast, along with CNA, the endorsed underwriter for the AICPA Professional Liability Insurance Program, entitled, “Accountant’s Liability—Raise Your Risk I.Q.” In November 2015 and 2016, Mr. Fine presented, “How to Read & Understand a Financial Statement,” to the New York City Bar Association.

He has written “Guarding Against Theft: Comprehensive Internal Controls”, School Business Affairs; “Internal Controls for a Law Firm,” NYSSCPA Nassau Chapter Newsletter; “Tighten Up the Money Controls Throughout the Office,” Law Office Administrator and co-authored the chapter “Accounting and Tax Policies as They Relate to Intellectual Property” in the book *Intellectual Property Operations and Implementation in the 21st Century Corporation*. In 2015, Mr. Fine was awarded the NYSSCPA Distinguished Service Award, which is bestowed on an individual who has distinguished themselves as a society leader and has given outstanding service to the society through dedicated service, publication, public service and other activities. Additionally, he received the Long Island Business News’ 2013 “Around 50 Award” which recognizes and honors individuals for their leadership in business, support of professional and not-for-profit organizations and a commitment to the needs of the local community. He was also featured in the Who’s Who in Accounting & Auditing of Long Island Business News.

Mr. Fine donates his time to his profession and community through his participation in various organizations. He regularly lectures on financial literacy issues and was on the Committee of the Capital One Investing for Good Long Island Community Initiative: Financial Literacy Challenge. In addition, Mr. Fine is a volunteer at Sunrise Day Camp, the only dedicated full summer day camp in the nation for children with cancer and their siblings. In 2016, Mr. Fine joined the Long Island Alzheimer’s Foundation’s (LIAF) planning committee for their largest annual fundraising event, “Making Memories: Cocktails & Casino.”