



## Carl E. Hogan, CPA

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**Carl Hogan** is a partner with more than 20 years of experience dedicated to the service of government entities and not-for-profit organizations.

Carl's expertise related to the audits of governmental entities includes the implementation of GASB 34. He has conducted in-house training programs for staff in understanding the audit and accounting issues related to GASB standards. Additionally, Carl has performed audits in accordance with the HUD Consolidated Audit Guide.

Carl's not-for-profit audit experience includes the compliance and reporting requirements included in Government Auditing Standards as well as the provisions of the Uniform Guidance.

Selected significant career accomplishments include the following:

- Implementation of GASB 34 for approximately 15 government entities
- In-charge accountant on governmental entities with budgets ranging from \$500 thousand to \$200 million dollars
- Reconstructed the records for an entire year of a town in Delaware with revenues of approximately \$20 million dollars. Worked with a Delaware CPA firm conducting the audit to obtain an unqualified opinion for the town.

Carl is a member of the American Institute of Certified Public Accountants, the Pennsylvania Institute of Certified Public Accountants and the Delaware Valley Association of School Business Officials. He received a Bachelor of Science degree with a major in accounting from King's College.

