

Francis C. Brulenski

ADVISORY SERVICES

Frank Brulenski is a partner in Marcum's Philadelphia office and a member of the Firm's Advisory Services division.

Mr. Brulenski has over 30 years of diversified experience in the accounting field, including over 25 years in the forensic accounting arena providing investigative accounting and litigation support services to attorneys, trustees, receivers, businesses, nonprofits and governmental units. Litigation support services typically include varying degrees of independent investigation, financial analyses, witness interviews, analysis of damages, and preparation for and assistance at trial. Civil matters often require preparation of an expert report of findings and conclusions. Mr. Brulenski has been called upon to provide expert testimony concerning the results of investigations. Engagements include business loss claims, shareholder disputes, accounting malpractice, bankruptcy, trustee/receivership services, internal accounting controls, employee dishonesty matters, business valuation, income tax fraud and other financial frauds.

Mr. Brulenski's experience includes performing financial statement, consulting project, agreed-upon procedure and other advisory engagement services to business and nonprofit clients. He was responsible for development and management of the Smart Devine(prior to being acquired by Marcum) firm's system of quality control over a 20-year period. Financial statement engagement experience has ranged from a one-location audit to a complex international consolidation, included privately held business concerns to public companies, covered a broad range of industries, and included employee benefit plans.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA), Forensic & Valuation Services Division
Pennsylvania Institute of Certified Public Accountants (PICPA), Accounting & Auditing Procedures Committee (1996 – 2016), Forensic and Litigation Services Committee (2017 – present) National Association of Certified Valuators and Analysts (NACVA)
Association of Certified Fraud Examiners – Associate member
Freedoms Foundation at Valley Forge – Board of Directors: Chairman, Secretary, Audit/Finance Committee, Strategic Planning Committee (2006 – 2016)

Articles, Seminars & Presentations

Risk Management – Help Me Help You, November 2017, PICPA Valuation & Forensic Accounting Conference
Litigation Risk – Insurance and Reinsurance in a Low Carbon Economy, June 2016, International Association of Defense Counsel Conference
Deepening Insolvency – Damage Theory or What, September 2006, National Litigation Consultants' Review
Fraud Detection is Not Just by the Numbers, Summer 2004 Issue, Pennsylvania CPA Journal; November 2004, Accountingweb.com
Three Areas of Concern in Law Firm Accounting, October 28, 1996, The Legal Intelligencer
Latest in Performance and Reporting for A&A Engagements – SSARS Engagement Performance and Potential Exposure, 2000, PICPA Accounting and Auditing Conference
Financial Statement Reporting – Understanding, Presentation and Analysis, Law Firm Seminar – 1995
Financial Statement Engagements, Auditing Standards & Internal Controls – 1991, U.S. Department of Labor – Office of Labor Racketeering



Francis C. Brulenski,
CPA*, CFF, CVA
Partner

SUBJECT MATTER EXPERTISE

Audit and Accounting
Bankruptcy
Business Advisory
Forensic Accounting
Contract and Business Disputes
Financial Damage Analysis
Fraud Investigations
Litigation Support Services
Professional Malpractice Matters
White Collar Crime

EDUCATION

B.S. - Accounting,
Bloomsburg State University (1983)



MARCUMGROUP
MEMBER

**Licensed by the Commonwealth of
Pennsylvania and the State of New Jersey*

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ACCOUNTANTS ▲ ADVISORS