



P. Joel Martin, CPA – Shareholder

P. Joel Martin is a shareholder with the New Brighton office of Cottrill Arbutina Professional Services. In his practice, he has managed hundreds of audits for governmental agencies and credit unions – at times in high profile engagements covered closely by the news media – as well as provided related consulting expertise. He is a pioneer of the firm's paperless audit process, which provides clients with efficient and quality audits.

Mr. Martin's governmental work ranges from a substantial number of public school districts in Western Pennsylvania to municipalities and tax collectors. He is deeply knowledgeable about the sweeping changes mandated by the Government Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants' Statements on Auditing Standards (SAS). Standards such as these impact the recordkeeping policies and procedures of local government bodies, including details such as valuing and tracking fixed assets and inventories, and more complex reporting requirements. The new SAS standards provide guidance on auditors' responsibilities for identifying, evaluating, and communicating matters related to internal controls, and they broaden the level of knowledge auditors must obtain about an entity's internal control system.

In the area of paperless audits, Mr. Martin understands how they can expedite the electronic flow of a broader body of client data to track trends and ratios important to the audit process. He led the firm's first such audit for a well known federal credit union in Beaver County.

Mr. Martin serves a number of high profile credit unions and has audited several with assets in excess of \$100 million, requiring a higher degree of disclosures and monitoring. Among his clients are the USX Federal Credit Union, riverset credit union (formerly the Pittsburgh Teachers Credit Union) and the Beaver Valley Federal Credit Union. Firmwide, Cottrill Arbutina serves a number of the top credit unions in the Pittsburgh region as ranked by asset size in the Pittsburgh Business Times. For other credit unions which have been victimized by fraud and theft, he has led investigations to identify the cause and extent of the wrongdoing, which led to negotiations for reimbursement payments with insurance carriers. He and colleague Dale Cottrill have co-authored the article, "Does Your Auditor Selection Process Place Your School District and Directors At Risk?"

Consulting comprises a key part of Mr. Martin's practice. He has worked with credit unions to develop policies and procedures relating to such topics as allowance for loan losses and fraud policies.

Sought after for his views, Mr. Martin has spoken for the Pennsylvania Association of School Business Officials (PASBO) and at seminars sponsored by Cottrill Arbutina on topics such as GASB 34. Mr. Martin also frequently speaks to school and municipality boards regarding the latest accounting standards and the financial impact they present.

Mr. Martin received his bachelor of science in business administration, with an accounting focus, in 1996 from Geneva College. He obtained his CPA licensure in 2001, and is a member of the American and Pennsylvania Institutes of CPAs. He coaches youth baseball, soccer and basketball in Industry, PA. He and his wife are the parents of four sons.

1475 Third Avenue
New Brighton, PA 15066
Tel: 724.843.0165, x123
Fax: 724.843.6577

jmartin@cottrillarbutina.com
www.cottrillarbutina.com