



Michael Manspeaker

CPA, CGMA

Consultant/Former Member of the Firm

Assurance & Advisory

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Mike provides Assurance & Advisory services to the firm's clients and consults on technical matters related to professional standards. With a tenure dating back to 1986, he became a Member of the Firm in 1990 and transitioned into his consulting role in 2022.

Boasting 40+ years of experience, Mike has worked with manufacturing, retirement plan, construction, financial institution, and nonprofit clients. His expertise expands to business and strategic planning, mergers & acquisitions, employee stock ownership plans, internal controls, and governance structures of business entities. He served as the firm's Director of Audit, Accounting, and Quality Control for 18 years. He chaired the firm's A&A Committee during his tenure and has been an integral member of Management and Technology Committees and various additional Task Forces. Mike has performed a significant number of peer reviews and consulted on quality management issues for firms nationwide. He also serves as an instructor for continuing professional education courses pertaining to accounting and auditing on the local, regional, and national levels.

Mike has served as Member and Chair of various distinguished committees within the American Institute of CPAs (AICPA), Maryland Association of CPAs (MACPA), North Carolina Association of CPAs (NCACPA), and Allinial Global over the past 25 years. His engagement has led to meaningful contributions to the wider accounting community. Current and past positions include:

- Member, Auditing Standards Board (ASB)
- Chair, AICPA Audits of Less Complex Entities Task Force (under ASB)
- Member, AICPA Attestation Standards Task Force
- Member, International Auditing and Assurance Standards Board LCE Reference Group - appointed as the U.S. representative
- CPA on Staff, Coastal Peer Review
- Member, MACPA Audit Committee
- Past Member, AICPA Accounting and Review Services Committee
- Past Member and Zone Chair, AICPA Technical Issues Committee - a national committee working to represent the views of small and medium-sized firms and their clients in the standards-setting process. As Zone Chair, Mike focused on auditing, accounting, and review services as well as professional ethics standards
- Past Member, AICPA Council
- Past Chair, Maryland Peer Review Committee
- Past Member, AICPA Auditing Standards Board
- Past Chair, Allinial Global Accounting & Audit Committee
- Past Chair, MACPA (2015-2016)

Mike has significant authorship involvement in numerous resources published under AICPA committees, including practice aids. In June 2020, he was invited to collaborate with Bob Dohrer, AICPA Chief Auditor, in delivering a webcast on the Audit

Implications of COVID-19. Addressing queries from hundreds of practitioners, the webcast emerged as a widely utilized resource during the ongoing global pandemic.

Mike has been named to Forbes' 2025 Best-In-State CPAs list for Maryland, recognizing his outstanding leadership and excellence in the accounting profession.

Mike is passionate about doing quality work to assist firms in achieving compliance and representing smaller firms on large-scale national/international committees.

Community Involvement

- Haven Lutheran Church – Board Member; President/Treasurer
- Kiwanis Club of Hagerstown – Board Member; High School Key Club Advisor

Education

- B.S. Accounting – University of Delaware

Certifications

- Certified Public Accountant – Maryland, Missouri
- Chartered Global Management Accountant (CGMA)

Professional Affiliations

- American Institute of CPAs - Member
- Maryland Association of CPAs - Member