



Hayes G. Murray, CPA

Audit Manager

OVERVIEW

Hayes is a Manager in the Firm's Audit and Accounting department. He is a Certified Public Accountant with experience in providing audit, review and other accounting services to financial institutions. Other services he has provided relate to consultation on audit and accounting issues, internal control reporting requirements for section 404 of the Sarbanes-Oxley Act and for the Federal Deposit Insurance Corporation, mandatory security filings with the Federal Reserve Bank and the Securities and Exchange Commission, and employee benefit plan audits.

AREAS OF EXPERTISE

Financial institutions
Financial statement audits
Quarterly reviews for SEC clients
SOX 404 engagements
Employee Benefit Plan audits

EDUCATION AND CERTIFICATIONS

Graduate of Gordon College
Master of Science in Accounting, Western New England University
Certified Public Accountant (CPA)

MEMBERSHIPS AND ORGANIZATIONS

American Institute of Certified Public Accountants (AICPA), and past Council member
Massachusetts Society of Certified Public Accountants (MSCPA)
Young Professional Society of Springfield (YPS)