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Eric Carroll is a partner at RSM US LLP in New York, New York and has over fifteen years of experience with audits of employee benefit plans. His responsibilities at the firm include leading audit engagements, handling research and technical issues, and serving as the New York practice leader in employee benefit plans. He regularly advises trustees, boards, CFOs, controllers and human resource management on all aspects of employee benefit plan audits and oversees the audits of many multiemployer benefit plans, including large plans with over 30,000 participants and more than \$5 billion in assets. Carroll serves as chair of the AICPA task force on revenue recognition for employee benefit plans and the AICPA task force for multiemployer benefit plan audits, where he is heavily involved in its objective of authoring a new AICPA employee benefit plan guidebook chapter on accounting and auditing of multiemployer benefit plans. Prior to joining RSM, he spent time with a Big Four accounting firm, where he worked on audits with employee benefit plan clients from the Fortune 100. Carroll's past experience includes working in corporate finance at a large financial institution, focused on the financial accounting for employee benefit plans with more than \$10 billion in investments and over 100,000 participants. He graduated from Binghamton University with a B.S. degree in accounting.