



Philip R. Vivirito

**Principal
Payroll and Compliance Auditing
WithumSmith+Brown, PC
Bethesda, Maryland**

Philip R. Vivirito is a principal with WithumSmith+Brown in Bethesda, Maryland, where he is the director of payroll and compliance auditing. He has over 30 years of experience in the payroll audit field. Vivirito oversees the payroll auditing staff during the performance of field-work and preparation of audit and compliance reports. He is responsible for the quality control and technical review of payroll audits as well as client support and attendance at board of trustees meetings. Vivirito has coordinated payroll audit programs for local, national and international multiemployer funds. His experience encompasses payroll audits in a broad range of sectors, including the service industry, construction and building trades, and 401(k) funds, for which he developed audit programs and reports to meet the unique needs of each type of fund. Vivirito has also been called to testify as an expert witness in payroll auditing matters, has been a speaker for the International Foundation of Employee Benefit Plans on the topic of payroll audits and has written articles for *Benefits Magazine*. Vivirito is the co-author of *Payroll Auditing: A Guide for Multiemployer Funds*.