



Kurt D. Needles, CPA

**Owner
Needles & Associates, LLC
Broomfield, Colorado**

Mr. Needles is the owner of Needles & Associates LLC in Broomfield, Colorado. He began working as a payroll auditor in 1979. He began working as a payroll auditor for the firm he would ultimately purchase 24 years later. Needles & Associates, LLC, limits its practice to the audits of unions and their employee benefit plans. Mr. Needles has been a speaker at the American Institute of Certified Public Accountants (AICPA), National Conference on Employee Benefit Plans, ABA Employee Benefit Conferences and International Foundation conferences on topics related to payroll audits and advanced claims auditing. He assisted the DOL in training its field agents to help them understand the many unique aspects of multiemployer plans vs. single employer plans. Mr. Needles is a member of the Colorado Society of Certified Public Accountants, the AICPA and the AICPA Employee Benefit Plans Audit Quality Center. He graduated from Ohio University.