

Introduction

Welcome to the Peer Review Program Directory of Reviewers. You may call us with questions at (650) 802-2486, and our staff will be ready to assist you, or visit the AICPA's website at www.aicpa.org for additional peer review information.

The California Society of CPAs administers the AICPA Peer Review Program for enrolled firms located in California, Arizona and Alaska. The AICPA in North Carolina administers the Peer Review Program for all firms enrolled in the Center for Public Company Audit Firms (Center PRP). You will however find reviewers in the directory with Center PRP expertise and we have listed them as a convenience for those of you who are interested. This directory is only a partial list of reviewers who choose to be listed.

These reviewers have been verified through the AICPA computer database. This verification ensures a correct match for you and your firm when you choose a reviewer. The listing of a reviewer in this directory does not constitute an endorsement either by the California Society of CPAs or the AICPA. Specific qualifications for reviewers have been established and are set forth in the Standards for Performing and Reporting on Peer Reviews. **It is the sole responsibility of the firm to decide whether the reviewer they engage to perform their review is appropriately qualified.**

We have listed the practice and industry codes in the directory for those firms having system reviews. When the "Information for Scheduling Reviews" form is filled out and returned to us by the firm, it indicates to us the areas of practice and, in addition, those industries where the firm has 10% or more auditing hours. If no industry comprises 10% or more, then we request information on the firm's three largest clients. The AICPA database then matches the reviewer's resume to those items checked on the form. There are no matching requirements for engagement and report reviews although you could use the codes to engage a reviewer familiar with your client base.

Information regarding the Peer Review Program is available by contacting the program staff at the following address and telephone:

**California Society of CPAs
Peer Review Program
1235 Radio Road
Redwood City, CA 94065-1217
(650) 802-2486 Fax: (650) 802-2350**

Administrative and Scheduling Matters

Susan Lamb, supervisor
Tara Carolan, peer review scheduler
Martin Mitra, peer review scheduler
(650) 802-2486

Technical Matters

Linda McCrone, director
(650) 802-2340

PRACTICE CODES

- 1 SEC Rules and Regulations
- 3 Prospective Financial Information
- 5 Audits Under Government Auditing Standards (Yellow book) **(Excluding Single Audit Act (A-133) Engagements)**
- 13 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
- 7 Audits of Federally Insured Depository Institutions (with more than \$500 million or greater in total assets)
- 18 Other Financial Institutions (includes credit unions)
- 9 Other Audits Under Statements on Auditing Standards
- 10 Audits of Employee Benefit Plans
- 11 Attest Services **(Excluding Prospective Financial Information)**
- 14 Audits of Non-SEC Registrants under PCAOB Standards

INDUSTRY CODES

- | | | | |
|------------------------------|---|------------------------------|---|
| <input type="checkbox"/> 110 | Agricultural, Livestock, Forestry & Fishing | <input type="checkbox"/> 230 | Investment Companies and Mutual Funds |
| <input type="checkbox"/> 115 | Airlines | <input type="checkbox"/> 240 | Life Insurance Companies |
| <input type="checkbox"/> 125 | Banking | <input type="checkbox"/> 250 | Mortgage Banking |
| <input type="checkbox"/> 126 | FDIC Banking* | <input type="checkbox"/> 260 | Not-for-Profit Organizations** |
| <input type="checkbox"/> 135 | Brokers & Dealers in Securities | <input type="checkbox"/> 268 | Personal Financial Statements |
| <input type="checkbox"/> 140 | Brokers & Dealers in Commodities | <input type="checkbox"/> 295 | Real Estate Investment Trusts |
| <input type="checkbox"/> 155 | Common Interest Realty Associations | <input type="checkbox"/> 300 | Reinsurance Companies |
| | | <input type="checkbox"/> 308 | Rural Utilities Service Borrowers |
| <input type="checkbox"/> 165 | Construction Contractors | <input type="checkbox"/> 310 | Savings and Loan Associations |
| <input type="checkbox"/> 175 | Credit Unions | <input type="checkbox"/> 320 | School Districts |
| <input type="checkbox"/> 180 | Extractive Industries — Oil and Gas | <input type="checkbox"/> 325 | State and Local Government |
| <input type="checkbox"/> 185 | Extractive Industries — Mining | <input type="checkbox"/> 330 | Telephone Companies |
| <input type="checkbox"/> 186 | Federal Financial Assistance Programs | <input type="checkbox"/> 335 | Utilities |
| <input type="checkbox"/> 190 | Finance Companies | <input type="checkbox"/> 380 | Defined Contribution Plans Full Scope |
| <input type="checkbox"/> 200 | Property and Casualty Insurance Companies | <input type="checkbox"/> 385 | Defined Contribution Plans Ltd. Scope |
| <input type="checkbox"/> 205 | Government Contractors | <input type="checkbox"/> 390 | Defined Benefit Plans Full Scope |
| <input type="checkbox"/> 210 | Health Maintenance Organizations | <input type="checkbox"/> 395 | Defined Benefit Plans Ltd. Scope |
| <input type="checkbox"/> 216 | Hospitals | <input type="checkbox"/> 400 | ERISA Health & Welfare Plans |
| <input type="checkbox"/> 217 | Nursing Homes | <input type="checkbox"/> 405 | Other ERISA Plans |
| <input type="checkbox"/> 222 | HUD Program | <input type="checkbox"/> 410 | Other Employee Benefit Plans |
| | | <input type="checkbox"/> 420 | Entities Covered Under Single Audit Act A-133 |

* 126 Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year

** 260 Including Voluntary Health and Welfare Organizations

California

Allen & Cook, Inc.

1530 The Alameda, Ste. 200
San Jose, CA 95126-2303
(408) 293-3004 Fax: (408) 293-6243
John Bellitto/1180407
Firm Size: 6 – 10
Reviews: System, Engagement

AICPA Firm #: 10101070
Practice Codes: 5, 9, 10, 13
Industry Codes: 110, 155, 165, 222,
260, 380, 385, 405

Over 16 years experience in practice monitoring programs. Mr. Bellitto is a member of the California AP&AS Committee.

Allen, Haight & Monaghan, LLP

2603 Main Street, St, Ste. 600
Irvine, CA 92612
(949) 852-9433 Fax: (949) 852-9620
R. Lee Haight/334660
www.ahmcpas.com
Firm Size: 20 - 49
Reviews: System, Engagement

AICPA Firm #: 10083352
Practice Codes: 3, 9, 10, 11
Industry Codes: 135, 165, 190, 210, 230,
260, 268, 380, 385, 400,
405, 410

Barbich Hooper King Dill Hoffman A. C.

P. O. Box 11171
Bakersfield, CA 93389
(661) 631-1171 Fax: (661) 631-0244
Geoff King/1061601
Firm Size: 20 – 49
Reviews: System, Engagement

AICPA Firm #: 10049358
Practice Codes: 3, 5, 9, 10, 11, 13
Industry Codes: 110, 165, 180, 222, 250,
260, 268, 325, 380, 385,
390, 395, 400, 405, 410,
420

Geoff King is a past chair of the Peer Review Committee, and past member of the AICPA Peer Review Board.

Benson & Neff, CPAs, P. C.

One Post Street, Ste. 2150
San Francisco, CA 94104-
(415) 705-5615 Fax: (415) 705-5633
Thomas J. Parry/1068936
tom@bensonneff.com
www.bensonneff.com
Firm Size: 6 – 10
Reviews: System, Engagement, Center PRP

AICPA Firm #: 10004680
Practice Codes: 1, 9, 10, 11, 14
Industry Codes: 230, 260, 385, 395

*Former member of the Center PRP Peer Review Committee and AICPA Peer Review Board.
Current member of the California Peer Review Committee.*

Stephen M. Bishop, CPA
3726 Tibbetts, Ste. C
Riverside, CA 92506
(951) 787-1100 Fax: (951) 787-1144
Stephen M. Bishop/1141414
bishcpa@earthlink.net
Firm Size: 1
Reviews: Engagement

AICPA Firm #: 1141414
Practice Codes: 9
Industry Codes: 260

Engagement practice also includes professional (physicians) and retail trades.

Brakensiek Leavitt Pleger, LLP
5670 Wilshire Blvd., Ste. 1450
Los Angeles, CA 90036
(323) 954-3100 Fax: (323) 857-0048
Corinne Pleger/1166596
corinne@blp-cpas.com
www.blp-cpas.com
Firm Size: 2 – 5
Reviews: System, Engagement

AICPA Firm #: 10106658
Practice Codes: 5, 9, 10, 11, 13
Industry Codes: 186, 222, 260, 385, 420

Tips for improvement offered as part of review. We have a varied client base and experience.

Brown, Armstrong, A. C.
4200 Truxtun Avenue, Ste. 300
Bakersfield, CA 93309-0668
(661) 324-4971 Fax: (661) 324-4997
Burton H. Armstrong/20998
Andrew J. Paulden/48493
Eric H. Xin/76346
www.bacpas.com
Firm Size: 50 – 100
Reviews: System, Engagement, Center PRP

AICPA Firm #: 10090180
Practice Codes: 1, 3, 5, 7, 9, 10, 11, 13, 18
Industry Codes: 110, 125, 126, 135, 165, 180, 185, 186, 190, 210, 216, 222, 250, 260, 268, 320, 325, 380, 385, 390, 395, 400, 405, 410, 420

330 reviews completed. Many reviews are repeat visits.

Dean L. Burdsall, An Accountancy Corporation
288 Monarch Terrace
Brentwood, CA 94513-6421
(925) 634-1388 Fax: (925) 516-8423
Dean L. Burdsall/109930
dburd@hotmail.com
Firm Size: 1
Reviews: Engagement

AICPA Firm #: 80109930
Practice Codes: N/A

Former member of the Peer Review Committee and the AICPA PCPS Peer Review Committee.

**Caldwell, Becker, Dervin, Petrick & Co.,
LLP**

20750 Ventura Boulevard, Ste. 140
Woodland Hills, CA 91364-2338
(818) 704-1040 Fax: (818) 704-5536
Thomas F. Caldwell Jr./1044852

tarzanatom@mindspring.com

Betty Dervin/1067698

bdervin@mindspring.com

<http://cbdpcpas.com>

Firm Size: 6 – 10

Reviews: System, Engagement, Center PRP

AICPA Firm #: 10104959

Practice Codes: 3, 9, 10, 11

Industry Codes: 110, 135, 155, 165, 250,
260, 268, 380, 385, 390,
395, 400, 405, 410

Team captains include former Center PRP and Peer Review Committee members. We have performed peer reviews since 1980.

Campbell Taylor & Company.

3741 Douglas Blvd., Ste. 350
Roseville, CA 95661
(916) 929-3680 Fax: (916) 929-7443

Stephen B. Taylor/1047043

staylor@campbelltaylor.com

Preston Hatch/3830299

phatch@campbelltaylor.com

Firm Size: 11 – 20

Reviews: System, Engagement

AICPA Firm #: 10054870

Practice Codes: 3, 5, 9, 10, 11, 13

Industry Codes: 165, 222, 250, 260, 265,
325

Peer reviews, governmental, non-profit, small business, construction, employee benefit plans.

CGU CPA

4032 Clipper Court
Fremont, CA 94538
(650) 802-8668 Fax: (650) 802-0866

Jeffrey J. Ira/1107425

jeff@cgucpa.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 10107287

Practice Codes: 3, 5, 9, 10, 11, 13

Industry Codes: 110, 120, 155, 165, 186,
195, 222, 230, 260, 268,
320, 325, 335

Chiang Hammon & Company

2007 W. Hedding, Ste. 209
San Jose, CA 95128-1428
(408) 244-2002 Fax: (408) 244-2333

Bret H. Hammon/1120144

brethamm@flash.net

Firm Size: 20 – 49

Reviews: System, Engagement

AICPA Firm #: 10111913

Practice Codes: 3, 9, 11

Industry Codes: 110, 120, 155, 165, 222,
260, 320, 325, 340

Governmental, non-profit, A-133 and agricultural. Small firms.

Constance Coughlan, CPA

1250 Main Street, Ste. 290
 Napa, CA 94559
 (707) 255-0677 Fax: (707) 255-0687
 Constance Coughlan/1506071
constance@mccoughlan.com
<http://www.mccoughlan.com>
 Firm Size: 1

AICPA Firm #: 3881319
 Practice Codes: 5, 9, 10, 11, 13
 Industry Codes: 110, 155, 165, 186, 205,
 222, 250, 260, 268, 325,
 380, 385, 420

Reviews: System, Engagement

Educational approach to peer review for local and regional firms. Eighteen years experience as a peer reviewer. Also consultation inspection and monitoring services.

Damore, Hamric & Schneider, Inc.

2856 Arden Way, Ste. 200
 Sacramento, CA 95825-1376
 (916) 481-2856 Fax: (916) 488-4428
 Ronald Alan Ley/1080475
 ronl@dhscca.com
 Firm Size: 11 – 19

AICPA Firm #: 10095194
 Practice Codes: 5, 9, 10, 11, 13
 Industry Codes: 222, 260, 268, 325, 380,
 385

Reviews: System, Engagement

Peer reviews, governmental, non-profit, small business, HUD and employee benefit plans

Paul A. Dictos Accountancy Corp.

1535 E Shaw Avenue, Ste. 103
 Fresno, CA 93710-8012
 (559) 224-7313 Fax: (559) 224-8203
 Paul A. Dictos/1301966
 pdictos@pauldictos.com
 paul@dictos.com
 Firm Size: 2 – 5

AICPA Firm #: 10080720
 Practice Codes: 4, 9, 11, 13
 Industry Codes: 110, 165, 186, 205, 260,
 268, 325, 420

Reviews: System, Engagement

Performing reviews since 1991. Specializing in small to medium sized firms.

Farber Hass Hurley, LLP

15600 Devonshire St, Ste 210
 Granada Hills, CA 91344-7241
 (818) 895-1943 Fax: (818) 895-1994
 Michael B. Hurley/1191764
 hcocpa@aol.com
 Firm Size: 10 – 20

AICPA Firm #: 10103259
 Practice Codes: 1, 5, 9, 10, 13, 14,
 Industry Codes: 135, 165, 216, 260, 380,
 385, 395

Reviews: System, Engagement

Mike Hurley in Granada Hills and Larry McEwen in Camarillo, (805) 540-8410, are experienced reviewers.

Feldman & Overeem, CPAs, Inc.

11845 W. Olympic Blvd, Ste. 845
Los Angeles, CA 90064-5061
(310) 826-9116 Fax: (310) 826-3626
David A. Feldman/1178497
david@feldover.com
Firm Size: 2 - 5
Reviews: Engagement

AICPA Firm #: 10119563
Practice Codes: 11
Industry Codes: 260

Performing peer reviews since 1991. Specializing in engagement and report reviews for small firms.

GALLINA, LLP

8001 Folsom Blvd., 2nd Floor
Sacramento, CA 95826-2621
(916) 383-4020 Fax: (916) 383-3329
Lawrence R. Taylor/1117040
Firm Size: 100+
Reviews: System, Engagement

AICPA Firm #: 10023482
Practice Codes: 3, 5, 9, 10, 13
Industry Codes: 110, 165, 185, 222, 260,
380, 385, 400, 405, 410,
420

Gerber & Company, Inc.

1880 Century Park East, #200
Los Angeles, CA 90067-1602
(310) 432-4033 Fax: (310) 289-8186
Howard Siegman/1096294
hs@gerberco.com
www.gerberco.com
Firm Size: 6 – 10
Reviews: System, Engagement

AICPA Firm #: 1096294
Practice Codes: 9, 10, 11
Industry Codes: 155, 165, 190, 260, 380,
385

A full service firm oriented toward performing peer reviews of small firms. Over 400 reviews performed.

Paul H. Glass, A. C.

920 Hampshire Road, Ste. A29
Westlake Village, CA 91361
(805) 557-1040 Fax: (805) 557-1137
Paul H. Glass/1016275
paulhglass@cpateam.com
Firm Size: 1
Reviews: System, Engagement, Center PRP

AICPA Firm #: 10126069
Practice Codes: 9, 10,
Industry Codes: 175, 222, 260, 268, 380,

Paul maintains offices in both California and Arizona. He has performed many reviews of small, medium and large firms in a variety of states.

Goehner Accountancy Corporation

251 So. Lake Avenue, Ste. 190
 Pasadena, CA 91101
 (626) 449-6321 Fax: (626) 449-7091
 Doug Blensly/71660
 Firm Size: 6 – 10
 Reviews: System, Engagement

AICPA Firm #: 10097314
 Practice Codes: 5, 9, 10, 13
 Industry Codes: 165, 222, 245, 260, 268,
 270, 385, 420

Grant Bennett Associates

1333 N. California Blvd., Ste. 345
 Walnut Creek, CA 94596-4587
 (925) 932-6856 Fax (925) 933-5484
 Ed Griswold/325160
ed@gbacpa.com
 David Wilson/930095
dave@gbacpa.com
 Dawn Brenner/1172664
dawn@gbacpa.com
 Firm Size: 11- 19
 Reviews: System, Engagement

AICPA Firm #: 10026658
 Practice Codes: 3, 5, 9, 10, 11, 13
 Industry Codes: 110, 135, 165, 186, 190,
 222, 260, 268, 300, 325,
 380, 385, 390, 395, 400,
 420

Immersed in practice monitoring since 1981. Served on national and state peer review committees. Ask for references.

GYL Decauwer LLP

8577 Haven Avenue, Ste. 306
 Rancho Cucamonga, CA 91730
 (909) 948-9990 Fax: (909) 948-9633
 John Lerias/1095996
john@gyldecauwer.com
www.gyldecauwer.com
 Firm Size: 100+
 Reviews: System, Engagement

AICPA Firm #: 10091404
 Practice Codes: 3, 5, 9, 10, 11, 13
 Industry Codes: 110, 135, 155, 165, 186,
 260, 268, 325, 380, 385

Extensive experience in quality control issues of firms that have undergone mergers and acquisitions. Our approach is practical, effective and friendly to your peer review process.

Hein & Associates, LLP

2010 Main St, Ste. 1000
 Irvine, CA 92614-7229
 (949) 428-0287 Fax: (949) 209-4562
 Lawrence R. Schultz, Jr./1593553
lschultz@heincpa.com
 Firm Size: 1
 Reviews: System, Engagement

AICPA Firm #: 10107304
 Practice Codes: 1, 11
 Industry Codes: 165, 205, 217, 2220

Perry M. Henderson, CPA

222 East Olive Avenue, Ste. 5C
 Redlands, CA 92373
 (909) 792-4268 Fax: (909) 792-5659
 Perry M. Henderson/1081079
 perry@pmhendersoncpa.com
 Firm Size: 1
 Reviews: System, Engagement

AICPA Firm #: 10107304
 Practice Codes: 5, 9, 13
 Industry Codes: 260, 420

Performed over 300 reviews for small firms. Specializing in non-profit and small business. Past member of the Peer Review Committee, and AICPA Government Audit Quality Center executive committee.

Robert W. Johnson

6234 Birdcage St
 Citrus Heights, CA 95610
 (916) 723-2555 Fax: (916) 723-2541
 Robert W. Johnson/422092
rwjcpa@surewest.net
 Firm Size: 2 – 5
 Reviews: System, Engagement

AICPA Firm #: 422092
 Practice Codes: 5, 9, 11, 13
 Industry Codes: 260, 325

RH Johnston Accountancy, Inc.

21300 Victory Blvd, Ste. 750
 Woodland Hills, CA 91367
 (818) 346-9800 Fax: (818) 346-0609
 Robert H. Johnston/1030850
bjohnston@johnstoncpa.com
 Firm Size: 2 – 5
 Reviews: System, Engagement

AICPA Firm #: 10126116
 Practice Codes: 9, 10
 Industry Codes: 250, 260, 385

Our goal is to provide sensible, cost-effective and informative reviews.

Kennedy & Kennedy

1700 North E Street, Ste. 201
 San Bernardino, CA 92405
 (909) 886-5048 Fax: (909) 882-3852
 James N. Kennedy/1035877
 Firm Size: 6 – 10
 Reviews: System, Engagement

AICPA Firm #: 10102960
 Practice Codes: 3, 5, 9, 10, 11, 13
 Industry Codes: 155, 165, 186, 222, 250,
 260, 268, 380, 385

Lucas, Horsfall, Murphy & Pindroh, LLP

100 E. Corson Street, Ste. 200
 Pasadena, CA 91103-3841
 (626) 744-5100 Fax: (626) 744-5110
 Curt Natham/1525000
 Firm Size: 20 – 49
 Reviews: System, Engagement

AICPA Firm #: 10097416
 Practice Codes: 3, 5, 9, 10
 Industry Codes: 165, 265

Performing peer reviews since 1995. We provide peer review and annual inspection assist services also.

Mayer Hoffman McCann, P. C.
84 S. 1st St., 3rd Fl
San Jose, CA 95113-2330
(408) 794-3554 Fax: (408) 295-3818
James L. Babcock/28537
jbabcock@cbiz.com
www.mhm-pc.com
Firm Size: 11 – 19
Reviews: System, Engagement

AICPA Firm #: 10080410
Practice Codes: 5, 9, 10, 13, 11, 14
Industry Codes: 135, 165, 230, 250, 260,
268, 295, 300, 325, 380,
385, 390, 395, 400, 405,
410, 420

Jim Babcock is a member of the CALCPA Accounting Principles and Auditing Standards Committee. Jim also serves on the MHM's internal inspection team for offices throughout the United States.

Mark R. McDonell
511 Humboldt Street
Santa Rosa, CA 95404
(707) 526-9621 Fax: (707) 526-5510
Mark R. McDonell/1184946
Firm Size: 1
Reviews: System, Engagement

AICPA Firm #: 10115226
Practice Codes: 3, 5, 9, 11, 13
Industry Codes: 110, 155, 165, 260, 268,
420

Extensive auditing and accounting experience at the national and local firm levels.

Mead, Allsup & Rezende
1475 S. State College, Ste. 106
Anaheim, CA 92806-5701
(714) 563-2727 Fax: (714) 563-1363
Jeffrey E. Mead/1094739
jeff@meadcpas.com
Firm Size: 6 – 10
Reviews: System, Engagement

AICPA Firm #: 10081457
Practice Codes: 3, 5, 9, 11, 13
Industry Codes: 155, 165, 186, 260, 268,
420

CART reviewer for the Peer Review Program and former member of the Peer Review Committee. Have performed peer reviews for 19 years.

Lawrence R. Mitchell & Company
880 Apollo Street, Ste. 140
El Segundo, CA 90245
(310) 563-1010 Fax: (310) 563-1011
Lawrence R. Mitchell/1554144
larry@lrmcocpas.com
Firm Size: 1
Reviews: System, Engagement

AICPA Firm #: 10139588
Practice Codes: 5, 9, 10, 11
Industry Codes: 155, 210, 260, 380, 385,
420

Experienced in system reviews, and specializing in pension plan and non-profit audits.

Noe and Company

8105 Edgewater Dr, Ste. 220
 Oakland, CA 94621
 (510) 553-1231 Fax: (510) 553-1337
 Sijoon Noe/1530684
 cjnoe@noecpa.com
 Firm Size: 1
 Reviews: System, Engagement

AICPA Firm #: 10153669
 Practice Codes: 5, 9, 13
 Industry Codes: 260, 420

Palm Accountancy, Inc.

3108 Ponte Morino Dr, Ste. 140
 Cameron park, CA 95682
 (530) 677-3618 Fax: (530) 677-3619
 David A. Palm/1107206
dave@palmaccounting.com
www.palmaccounting.com
 Firm Size: 2 - 5
 Reviews: System, Engagement

AICPA Firm #: 5152075
 Practice Codes: 9, 11
 Industry Codes: 155, 165, 260, 268

Experienced local firm reviewer since 1989.

Powell & Spafford, LLP

P. O. Box 8847
 Redlands, CA 92375
 (909) 885-7721 Fax: (909) 885-7541
 Jessie C. Powell/1133899
 Patrick D. Spafford/1643022
jessie@powellspafford.com
pat@powellspafford.com
 Firm Size: 2 – 5
 Reviews: System, Engagement

AICPA Firm #: 10146941
 Practice Codes: 5, 9, 10, 11, 13
 Industry Codes: 110, 155, 165, 186, 210,
 260, 268, 325, 385, 420

Experienced in system reviews. Specializing in single audits, and governmental and non-profit audits..

Edward A. Rose Jr., CPA, APC

1550 6th Avenue
 San Diego, CA 92101
 (619) 232-7979 Fax: (760) 432-6133
 Edward A. Rose/1119822
edrose.attycpa@cox.net
 Firm Size: 1 – 2
 Reviews: System, Engagement

AICPA Firm #: 10147012
 Practice Codes: 5, 9, 11, 13
 Industry Codes: 155, 165, 222, 260, 268,
 325, 420

Rose, Snyder & Jacobs

15821 Ventura Blvd., Ste. 490
 Encino, CA 91436
 (818) 461-0600 Fax: (818) 461-0610
 Stephane Vachon/1659764
svachon@rsjcpa.com
 Firm Size: 11 - 19
 Reviews: System, Engagement

AICPA Firm #: 10099503
 Practice Codes: 1, 9, 10, 14
 Industry Codes: 165, 210, 260, 268, 380, 385

Our goal is to better your practice through an education approach peer review. Also CART reviewer for the Peer Review Program.

Roy R. Seiler, CPA

201 C. North Tehama
 Willows, CA 95988
 (530) 934-8841 Fax: (530) 934-8849
 Roy R. Seiler/1107774
rrseiler@sbcglobal.net
 Firm Size: 1
 Reviews: System, Engagement

AICPA Firm #: 1107774
 Practice Codes: 3, 4, 5, 9, 13
 Industry Codes: 110, 165, 260, 268, 270, 325

Agricultural accounting and governmental audits, including A-133. Over 350 peer reviews performed.

Thomas F. Seymour & Co., CPA

P. O. Box 661838
 Arcadia, CA 91066 - 1838
 (626) 855-9588 Fax: (626) 855-9587
 Thomas F. Seymour/1010305
tomseymourcpa@aol.com
 Firm Size: 2 – 5
 Reviews: System, Engagement

AICPA Firm #: 10126591
 Practice Codes: 3, 5, 9, 10
 Industry Codes: 155, 165, 222, 260, 268,

David E. Stokes, CPA, A Professional Corp.

1400 Jensen Avenue
 Sanger, CA 93657
 (559) 875-5528 Fax: (559) 875-3357
 David Eugene Stokes/1174490
 Firm Size: 1
 Reviews: Engagement

AICPA Firm #: 10144333
 Practice Codes: 2
 Industry Codes: 110, 120, 165, 222, 225, 245, 270, 280, 305

Teaman, Ramirez & Smith, Inc.

4201 Brockton Avenue, Ste. 100
 Riverside, CA 92501-3431
 (951) 274-9500 Fax: (951) 274-7828
 Richard A. Teaman/8744
rteaman@trscpas.com
www.trscpas.com
 Firm Size: 20 – 49
 Reviews: System, Engagement

AICPA Firm #: 10091330
 Practice Codes: 5, 9, 10, 11
 Industry Codes: 110, 165, 186, 260, 268, 325, 385, 395, 420

Extensive experience with governmental entities and non-profit organizations.

David E. Vaughn, CPA

4540 Gnekow Drive
 Stockton, CA 95212-1307
 (209) 957-8806 Fax: (209) 957-9589
 David E. Vaughn/1199376
 david@vaughnaccounting.com
 Firm Size: 2 – 5
 Reviews: System, Engagement

AICPA Firm #: 10130447
 Practice Codes: 5, 9, 10, 11, 13
 Industry Codes: 155, 186, 222, 260, 325,
 380, 385, 390, 420

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