CALIFORNIA SOCIETY OF CPAs PEER REVIEW PROGRAM

2018-2019 Directory of Reviewers
Introduction

Welcome to the Peer Review Program Directory of Reviewers. You may call us with questions at (650) 522-3094, 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 this program through the National Peer Review Committee (NPRC) for firms required to be registered with and inspected by the Public Company Accounting Oversight Board.

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 under “Areas of Experience” in this directory for those firms having system reviews. When the “Information for Scheduling Reviews” form is filled out by the firm, it indicates to us the areas of audit practice and audits performed in certain industries regardless of the percentage of a firm’s practice in these industries. In addition, for the other industries the firm lists the 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 audit clients. The AICPA database then matches the reviewer’s resume to those items checked on the form. This directory is only a partial list of reviewers who choose to be listed.

Information regarding the Peer Review Program is available by contacting the program staff at:

California Society of CPAs  
Peer Review Program  
1710 Gilbreth Road  
Burlingame, CA 94010  
(650) 522-3094  
Fax: (650) 522-3080  
peerreview@calcpa.org

Administrative and Scheduling Matters

Martin Mitra, Manager  
Raquel Davidson, Senior Administrator  
Lisa Rodrigues, Specialist

(650) 522-3094  
peerreview@calcpa.org

Technical Matters

Linda McCrone, Director  
(650) 522-3090  

Vinit Shrawagi, Associate Director  
(650) 522-3077
MUST MATCH INDUSTRIES

005 Audits Under Government Auditing Standards (Yellow Book)
(Excluding Single Audit Act (A-133) Engagements)
007 Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than $500 million or greater in total assets at the beginning of its fiscal year)
009 Audits Under Statements on Auditing Standards
011 Statements on Standards for Attestation Engagements (SSAEs)
013 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
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320 School Districts
325 State & Local Governments
380 Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)
383 Defined Contribution Plans—Full & Ltd Scope (403(b) plans only)
390 Defined Benefit Plans—Full & Ltd Scope
400 ERISA Health & Welfare Plans
403 ESOP Plans
405 Other ERISA Plans

OTHER INDUSTRIES

110 Agricultural, Livestock, Forestry & Fishing
115 Airlines
120 Auto Dealerships
125 Banking
145 Casinos
150 Colleges and Universities
155 Common Interest Realty Associations
165 Construction Contractors
175 Credit Unions
180 Extractive Industries—Oil and Gas
185 Extractive Industries—Mining
186 Federal Student Financial Assistance Programs
190 Finance Companies
195 Franchisors
200 Property and Casualty Insurance Co.
205 Government Contractors
210 Health Maintenance Organizations
216 Hospitals
217 Nursing Homes
230 Investment Companies and Mutual Funds
240 Life Insurance Companies
250 Mortgage Banking
260 Not-for-Profit Organizations (including voluntary health & welfare organizations)
268 Personal Financial Statements
295 Real Estate Investment Trusts
300 Reinsurance Companies
308 Rural Utilities Service Borrowers
310 Savings and Loan Associations
312 Service Organizations (SOC 1 Reports)
313 Service Organizations (SOC 2 Reports)
314 Service Organizations (SOC 3 Reports)
330 Telephone Companies
335 Utilities
450 Non-Carrying Broker-Dealers
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<th>Firm Name</th>
<th>Address</th>
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<th>AICPA Firm #</th>
<th>Areas of Experience</th>
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<tr>
<td>Allen, Haight &amp; Monaghan, LLP</td>
<td>2603 Main Street, St, Ste. 600</td>
<td>Irvine, CA  92614  (949) 852-9433  Fax: (949) 852-9620  R. Lee Haight/334660</td>
<td>900010083352</td>
<td>380, 403, 405, 450</td>
<td>Reviews: System, Engagement</td>
</tr>
<tr>
<td>Almich &amp; Associates</td>
<td>26463 Rancho Parkway South</td>
<td>Lake Forest, CA  92630  (949) 600-7550  Fax: (949) 600-7558  John F. Woll/54836</td>
<td>900010124322</td>
<td>5, 9, 11, 13, 150, 186, 260, 380</td>
<td>Almich &amp; Associates is a member of the AICPA Governmental Audit Quality Center and AICPA Employee Benefit Plan Quality Control Center. Mr. Woll is a member of the California AP&amp;AS Committee.</td>
</tr>
<tr>
<td>Beels Soper, LLP</td>
<td>155 1st Sreet</td>
<td>Petaluma, CA  94952  (707) 763-3888  Fax: (707) 763-4888  Donna J. Beels/1595943</td>
<td>900004425423</td>
<td>9, 222, 260, 380</td>
<td>Donna J. Beels, CPA, M.T. is a current member of the California Peer Review Committee. Member of AICPA Employee Benefit Plan Audit Quality Center.</td>
</tr>
<tr>
<td>Michael R. Blanks CPA Accountancy Corp.</td>
<td>1448 Madison Street, Ste. 210</td>
<td>Oakland, CA  94612  (510) 868-5340  Michael R. Blanks/5767364  <a href="mailto:getblanks@yahoo.com">getblanks@yahoo.com</a></td>
<td>900005767430</td>
<td>5, 13, 205, 260</td>
<td>Member of the AICPA Governmental Audit Quality Center.</td>
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<td>Caliber Audit &amp; Attest, LLP</td>
<td>265 South Street, Ste. A San Luis Obispo, CA 93401</td>
<td>6 - 10</td>
<td>System, Engagement</td>
<td>900005069938</td>
<td>9, 10, 30, 40, 45, 63, 217, 110, 260, 380, 403</td>
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<tr>
<td>Chavez, Silva &amp; Co.</td>
<td>601 University Ave, Ste. 288 Sacramento, CA 95825-6745</td>
<td>2 - 5</td>
<td>System, Engagement</td>
<td>9000100072154</td>
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Gary Jensen, CPA, ABV, CFF, is a current member of the California Peer Review Committee. Member of EBPAQC and GAQC. Contact Gary at gary@calibercpas.com.

Experienced peer reviewer performing system and engagement reviews for small firms since 1992. Member of Employee Benefit Plan and Government Audit Quality Centers, A-133 Audits.

Provide peer review services to small firms and sole practitioners in efficient and cost-effective manner. Member of EBP and Governmental Audit Quality Control Center.
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<tr>
<td><strong>Tina T. Chiang Accountancy Corporation</strong></td>
<td>17870 Castleton St., Ste. 116</td>
<td>City of Industry, CA 91748</td>
<td>(626) 810-7568 Fax: (626) 810-7560</td>
<td>Tina T. Chiang/5452252</td>
<td><a href="mailto:chinesecpa@msn.com">chinesecpa@msn.com</a></td>
<td>1</td>
<td>System, Engagement</td>
<td>9, 11, 20, 30, 40, 45, 50, 55, 210, 217, 268, 900</td>
<td>900006205555</td>
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<tr>
<td><strong>Kenneth S. Cohen, CPA, Inc.</strong></td>
<td>171 Saxony Rd., Ste. 112</td>
<td>Encinitas, CA 92024</td>
<td>(858) 342-5757</td>
<td>Kenneth S. Cohen/1166142</td>
<td><a href="mailto:kc4cpa@gmail.com">kc4cpa@gmail.com</a></td>
<td>1</td>
<td>Engagement</td>
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<tr>
<td><strong>Considine &amp; Considine, A. C.</strong></td>
<td>8989 Rio San Diego Dr. Ste. 250</td>
<td>San Diego, CA 92108</td>
<td>(619) 231-1977 Fax: (619) 231-8244</td>
<td>Ryan M. Williams/1712734</td>
<td><a href="mailto:rmw@cccpa.com">rmw@cccpa.com</a></td>
<td>20 - 49</td>
<td>Engagement</td>
<td>5, 150, 155, 205, 222, 250, 260, 380, 383</td>
<td>900010013642</td>
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<td><strong>Performing reasonably priced engagement reviews for small firms and practitioners.</strong></td>
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<tr>
<td><strong>Coughlan Napa CPA Company, Inc.</strong></td>
<td>1250 Main Street, Ste. 290</td>
<td>Napa, CA 94559</td>
<td>(707) 255-0677 Fax: (707) 255-0687</td>
<td>Constance Coughlan/1506071</td>
<td><a href="mailto:constance@coughlannapacpaco.com">constance@coughlannapacpaco.com</a></td>
<td>2 - 5</td>
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<td><a href="http://www.coughlannapacpaco.com">www.coughlannapacpaco.com</a></td>
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<td>Educational approach to peer review for local and regional firms. Twenty-five years' experience as a peer reviewer. Also consultation, EQCR, pre-issuance review, inspection and monitoring services. Member of GAQC and EBPAQC.</td>
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<tr>
<td>Dougherty &amp; Company</td>
<td>500 N. Central Ave., Suite 325</td>
<td>900010096420</td>
<td>260, 380</td>
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<td>Farber Hass Hurley, LLP</td>
<td>9301 Oakdale Avenue, Ste. 230</td>
<td>900010116242</td>
<td>5, 13, 110, 155, 165, 180, 185, 190, 195, 205, 216, 230, 260, 268, 312, 325, 380, 383, 390, 400, 403, 450</td>
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<tr>
<td>David A. Feldman CPA, Inc.</td>
<td>5800 Hannum Ave., Ste. E</td>
<td>900010119563</td>
<td>n/a</td>
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<tr>
<td>Gatto, Pope &amp; Walwick, LLP</td>
<td>550 West C Street, Ste. 1700</td>
<td>900010084160</td>
<td>165, 190, 195, 268, 380, 400</td>
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**Our focus is small firms and sole-practitioners. Member of EBP/AQC. Call or send email to k.mersch@doughertyco.us. We look forward to speaking with you.**

**Mike Hurley, Larry McEwen, and Jeff Hass are experienced reviewers. Chad Anaya (6459970) and Amy Coy (4544568) are experienced team members. Mike has done close to 1,000 reviews. Team is available to do inspections.**

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

**We specialize in engagement reviews since 2010 with a focus on adding value for best practices. We enjoy educating and advising firms and are available all year to help with your questions (gregs@gpwcpas.com).**
Gerber & Company, Inc.
1880 Century Park East, #200
Los Angeles, CA  90067-1602
(310) 432-4033
Howard Siegman/1096294
hs@gerberco.com
www.gerberco.com
Firm Size:  6 – 10
Reviews:  System, Engagement

Howard performs peer reviews of small firms of 1 to 5 partners. Over 500 reviews performed.

Grant Bennett Associates, APC
1375 Exposition Blvd., Ste. 230
Sacramento, CA  95815
(916) 922-5109    Fax (916) 641-5200
Dawn Brenner/1172664
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David Wilson/930095
dave@gbacpa.com
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Tyler Packard/255059620
tyler@gbacpa.com
Bryan Wagner/5418486
bryan@gbacpa.com
Firm Size:  11- 19
Reviews:  System, Engagement

Current Member of AICPA Peer Review Board, CA PRC, EBPAQC and GAQC. Having been able to work with so many firms over the years, we are able to adapt to your system and are in a unique position to be able to provide helpful suggestions where we can.

GYL Decauwer LLP
4120 Concours, Suite 100
Ontario, CA  91764
(909) 948-9990    Fax: (909) 948-9633
John Lerias/1095996
john@gyldecauwer.com
www.gyldecauwer.com
Firm Size:  20 – 49
Reviews:  System, Engagement

Our approach is practical, effective and friendly to your peer review process. Members of AICPA EBPAQC and GAQC.
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<tr>
<td>Perry M. Henderson, CPA</td>
<td>PO Box 1192 Redlands, CA 92373</td>
<td>(909) 792-4268</td>
<td><a href="mailto:perry@pmhendersoncpa.com">perry@pmhendersoncpa.com</a></td>
<td>1</td>
<td>System, Engagement</td>
<td>155, 260</td>
<td>900010107304</td>
<td>Performed over 1,000 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.</td>
</tr>
<tr>
<td>HKG, LLP</td>
<td>100 W. Walnut St 7th Flr. Pasadena, CA 91124</td>
<td>(626) 389-1245 Fax: (626) 538-1710</td>
<td>Curt Natham/1525000</td>
<td>20 - 49</td>
<td>System, Engagement</td>
<td>5, 13, 120, 165, 180, 185, 190, 195, 205, 217, 250, 260, 380, 403, 405</td>
<td>900010138119</td>
<td>Performing peer reviews since 1995. We also provide annual inspection assist services. Member of the AICPA Employee Benefit Plan Audit Quality Center. We currently do multiple peer reviews in CA, NV and HI.</td>
</tr>
<tr>
<td>JLK Rosenberger, LLP</td>
<td>801 N. Brand Blvd, Ste 550 Glendale, CA 91351</td>
<td>(818) 334-8628 Mobile: (818) 439-0473</td>
<td>James P. Dougherty/1717082</td>
<td>50</td>
<td>System, Engagement</td>
<td>11, 13, 200, 260, 300, 380</td>
<td>900005413495</td>
<td>Providing quality educational peer reviews to firms and sole practitioners. Specializing in audits of insurance entities under GAAP and Statutory frameworks.</td>
</tr>
<tr>
<td>JWVC CPAs, A Professional Corporation</td>
<td>19720 E Walnut Dr S, Ste 205 Walnut, CA 91789-2800</td>
<td>(626) 698-6788 Fax: (626) 269-7577</td>
<td><a href="http://www.jwvccpa.com">www.jwvccpa.com</a> Joseph Lin His Wang/7198933 <a href="mailto:joseph@jwvccpa.com">joseph@jwvccpa.com</a> Victoria W Cheng/7912385 <a href="mailto:victoria@jwvccpa.com">victoria@jwvccpa.com</a></td>
<td>2 - 5</td>
<td>System, Engagement</td>
<td>11, 380</td>
<td>900008114849</td>
<td>Member of AICPA EBPAQC and PCPS. Specializing in small firms and sole-practitioners.</td>
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<tr>
<td>Kemper CPA Group, LLP</td>
<td>1700 Standiford Ave., Ste. 200 Modesto, CA 95350</td>
<td>Sue Cipponeri/1636421</td>
<td>(209) 521-1100</td>
<td>(209) 521-6305</td>
<td><a href="mailto:scipponeri@kcpag.com">scipponeri@kcpag.com</a></td>
<td>2 – 5</td>
<td>5, 9, 13, 260, 268, 380</td>
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<tr>
<td>Lance, Soll &amp; Lunghard, LLP</td>
<td>203 N. Brea Blvd, Ste. 203 Brea, CA 92821-4056</td>
<td>Michael D. Mangold/47791</td>
<td>(714) 672-0022</td>
<td>(714) 672-0331</td>
<td><a href="mailto:mike.mangold@lslcpas.com">mike.mangold@lslcpas.com</a></td>
<td>20 - 49</td>
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<tr>
<td>LTSP, Inc.</td>
<td>4685 MacArthur Court, Ste 300 Newport Beach, CA 92660-9710</td>
<td>Cynthia M. LeBerthon/4353009</td>
<td>(949) 650-2771</td>
<td>(949) 650-6373</td>
<td><a href="mailto:cleberthon@ltsp-cpa.com">cleberthon@ltsp-cpa.com</a></td>
<td>20 – 49</td>
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<tr>
<td>Mah &amp; Associates, LLP</td>
<td>900010148729</td>
<td>5, 145, 205, 260, 268, 450</td>
<td>Pete is a current member of the California Peer Review Committee. Member of the AICPA Governmental Audit Quality Center. Specializing in Non-profits (including Single Audits) and Government Audits.</td>
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<td>Mann, Urrutia, Nelson, CPAs &amp; Assoc.</td>
<td>900010095095</td>
<td>5, 9, 13, 25, 26, 27, 30, 40, 45, 50, 55, 61, 62, 63, 165, 260, 268, 325, 380, 383, 510</td>
<td>Educational approach to peer reviews for small firms and practitioners. Member of the AICPA Governmental Audit Quality and Employee Benefit Plan Audit Quality Centers.</td>
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<td>McGilloway, Ray, Brown &amp; Kaufman, Accountants and Consultants</td>
<td>900010097686</td>
<td>5, 13, 110, 150, 260, 325</td>
<td>Patricia Kaufman, CPA, CGMA is a current member of the California Peer Review Committee. Member of the AICPA Governmental Audit Quality Center. Specializing in Non-profits (including Single Audits) and Government Audits.</td>
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<td>McGowan Guntermann</td>
<td>900010046760</td>
<td>5, 13, 155, 165, 260, 325, 380, 383</td>
<td>Chrisley Reed is a current member of the California Peer Review Committee. Scott Davis is a former member of the committee. Member of the EBP and Government Audit Quality Centers.</td>
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<tr>
<td>Mead, Coley and Company CPA’s</td>
<td>77935 Calle Tampico, Ste 104</td>
<td>La Quinta, CA 92253</td>
<td>(760) 771-1100</td>
<td>(760) 771-1116</td>
<td>Jeffrey E. Mead/1094739</td>
<td><a href="mailto:jeff@meadcoley.com">jeff@meadcoley.com</a></td>
<td>2 - 5</td>
<td>System, Engagement</td>
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<tr>
<td>Meir and Meir, LLP</td>
<td>139 South Beverly Dr., Ste. 204</td>
<td>Beverly Hills, CA 90212</td>
<td>(310) 274-7541 ext. 103</td>
<td>(310) 274-1015</td>
<td>Maurice M. Meir, CPA/2284260</td>
<td><a href="mailto:maurice@meirandmeir.com">maurice@meirandmeir.com</a></td>
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<tr>
<td>Navolio &amp; Tallman, LLP</td>
<td>201 Mission Street, Ste. 650 San Francisco, CA 94105</td>
<td>Thomas J. Parry/1068936</td>
<td>(415) 956-1750</td>
<td>(415) 956-1001</td>
<td><a href="mailto:tparry@ntllp.com">tparry@ntllp.com</a></td>
<td><a href="http://www.ntllp.com">www.ntllp.com</a></td>
<td>20 – 49</td>
<td>System, Engagement</td>
</tr>
<tr>
<td>Palm Accountancy, Inc.</td>
<td>3108 Ponte Morino Dr, Ste. 140 Cameron Park, CA 95682</td>
<td>David A. Palm/1107206</td>
<td>(530) 677-3618</td>
<td>(530) 677-3619</td>
<td><a href="mailto:dave@palmaccounting.com">dave@palmaccounting.com</a></td>
<td><a href="http://www.palmaccounting.com">www.palmaccounting.com</a></td>
<td>2 - 5</td>
<td>System, Engagement</td>
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*Thomas Parry is the current chair of the AICPA Peer Review Board and member of the CA Peer Review Committee and AICPA Peer Review Board Oversight Task Force and Practice Monitoring Task Force for Employee Benefit Plans.*

*Experienced local firm reviewer since 1989.*

*Affordable priced seasoned practitioner with over 15 years of audit experience and quality control monitoring for local firms. Assisting clients in a wide array of industries.*
### Powell, Spafford & Landry, Inc.

- **Location:** P. O. Box 8847, Redlands, CA 92375
- **Contact:** (909) 792-1852, Fax: (909) 792-2015
- **Website:** www.powellspafford.com
- **Firm Size:** 2 – 5
- **Reviews:** System, Engagement

- **Areas of Experience:** 5, 9, 11, 13, 110, 165, 260, 325, 380, 383

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

### Price, Paige & Company, AC

- **Location:** 677 Scott Avenue, Clovis, CA 93612-2659
- **Contact:** (559) 299-9540, Fax: (559) 299-2344
- **Website:** www.ppcpas.com
- **Firm Size:** 29 - 32
- **Reviews:** System, Engagement

- **Areas of Experience:** 5, 9, 13, 110, 260, 325

**Over 25 years of Government, Nonprofit and single audit experience. Former chair of State Board of Accountancy Qualifications Committee. www.ppcpas.com; fausto@ppcpas.com.**

### Rose, Snyder & Jacobs, LLP

- **Location:** 15821 Ventura Blvd., Ste. 490, Encino, CA 91436
- **Contact:** (818) 461-0600, Fax: (818) 461-0610
- **Website:** svachon@rsjcpa.com
- **Firm Size:** 20 – 49
- **Reviews:** System, Engagement

- **Areas of Experience:** 9, 210, 260, 380

**Call me for a practical peer review.**

### Rossi, LLP

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- **Contact:** (562) 495-3325, Fax: (562) 495-3425
- **Website:** lwf@rossillp.com
- **Firm Size:** 11 - 19
- **Reviews:** System, Engagement

- **Areas of Experience:** 11, 13, 165, 195, 216, 260, 268, 380, 383, 400

**Practical and constructive approach to peer reviews for local CPA firms. Have performed peer reviews for the last 18 years.**
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<thead>
<tr>
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<th>Phone</th>
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<th>Areas of Experience</th>
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<tr>
<td>David E. Stokes, CPA, APC</td>
<td>1400 Jensen Avenue</td>
<td>(559) 875-5528</td>
<td>(559) 875-3357</td>
<td>1</td>
<td>Engagement</td>
<td>900010144333</td>
<td>n/a</td>
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<tr>
<td>Adelle Torres</td>
<td>21085 Pennington Lane</td>
<td>(925) 819-1953</td>
<td>(714) 707-4294</td>
<td>1</td>
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<td>900010120739</td>
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<tr>
<td>James L. Ulvog, CPA</td>
<td>8780 19th Street, Ste. 305</td>
<td>(909) 948-7363</td>
<td>(888) 958-2407</td>
<td>1</td>
<td>System, Engagement</td>
<td>900010152582</td>
<td>260</td>
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Friendly educational approach. Focus on small firms and sole practitioners. Extensive experience with audits (NPOs, Single Audits CIRA, EBP, HUD), agreed upon procedures, compilations and reviews. Reasonable fees.
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<tr>
<th>Name</th>
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<th>Phone</th>
<th>Fax</th>
<th>Email</th>
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<th>Website</th>
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<tr>
<td>David E. Vaughn, CPA</td>
<td>4540 Gnekow Drive</td>
<td>(209) 957-8806</td>
<td>(209) 957-9589</td>
<td><a href="mailto:david@vaughnaccounting.com">david@vaughnaccounting.com</a></td>
<td>2 – 5</td>
<td>System, Engagement</td>
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<td>900010130447</td>
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<tr>
<td>Vocker, Kristofferson and Co., CPAs</td>
<td>1700 S. El Camino Real, Ste. 506</td>
<td>(650) 574-5000</td>
<td>(650) 574-2334</td>
<td><a href="mailto:mariannevkco@sbcglobal.net">mariannevkco@sbcglobal.net</a></td>
<td>6 - 10</td>
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<td>5, 13, 260, 380</td>
<td>900010113973</td>
<td></td>
</tr>
<tr>
<td>Wheeler Accountants, LLP</td>
<td>1475 Saratoga Ave. Ste. 100</td>
<td>(408) 252-1800</td>
<td>(408) 252-1875</td>
<td><a href="mailto:michael.bryant@wheelercpa.com">michael.bryant@wheelercpa.com</a></td>
<td>6 – 10</td>
<td>System, Engagement</td>
<td>5, 9, 13, 165, 260</td>
<td>900001155659</td>
<td><a href="http://www.wheelercpa.com">www.wheelercpa.com</a></td>
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<tr>
<td>Mark F. Wille, APAC</td>
<td>1451 Quail Street, No. 107</td>
<td>(949) 852-1040</td>
<td></td>
<td><a href="mailto:mfw@mfwcpa.com">mfw@mfwcpa.com</a></td>
<td>2 – 5</td>
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<td>5, 13, 222, 260, 380, 385</td>
<td>900001082539</td>
<td></td>
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</table>

**Very experienced. Call me also for monitoring assistance, EQCR, QC system evaluation or consultation.**

**Experienced reviewer, member of EBP-Employee Benefit Plan Audit Quality Center, GAQC-Governmental Audit Quality Center and PCPS. Team members available for other areas including 222 (HUD) and 403 (ESOP).**

**Michael Bryant takes a constructive and educational approach. Also available to assist with annual monitoring. Willing to travel as needed. Member of AICPA GAQC.**

**Mark understands the practical needs of small and medium sized firms. Member of AP&AS committee and teaches CPE. We compose teams that assist firms with A-133 and ERISA practices.**
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<tr>
<th>Firm Name</th>
<th>Address</th>
<th>Contact Person</th>
<th>Phone</th>
<th>Fax</th>
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<tr>
<td>Kevin Wong, CPA</td>
<td>150 North Santa Anita Ave., Ste. 640, Arcadia, CA 91006</td>
<td>Kevin Wong</td>
<td>(626) 247-4339</td>
<td>(626) 387-7236</td>
<td><a href="mailto:kevin@kevinwongpca.com">kevin@kevinwongpca.com</a></td>
<td>900007818803</td>
<td>9, 30, 260</td>
<td>System, Engagement</td>
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<td>Wu, Liang &amp; Huang, CPAs, LLP</td>
<td>10050 Garvey Avenue, Ste. 207, El Monte, CA 91733-2093</td>
<td>Jerry Huang/Jany Chenli Cheng</td>
<td>(626) 579-1275</td>
<td>(626) 579-1276</td>
<td><a href="mailto:jerry@wlhcpas.com">jerry@wlhcpas.com</a>/janychengl@wlhcpas.com</td>
<td>90001099891</td>
<td>n/a</td>
<td>System, Engagement</td>
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<tr>
<td>YSR CPA Group, P.C.</td>
<td>3715 Market Street, Ste. 114, Glendale, CA 91208</td>
<td>Zareh Yeghiazarian</td>
<td>(818) 330-9772</td>
<td>(818) 330-9079</td>
<td><a href="mailto:zareh@ysrcpas.com">zareh@ysrcpas.com</a></td>
<td>900255347308</td>
<td>n/a</td>
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We specialize and focus on small firms and sole-practitioners. We enjoy educating and advising small firms and are available all year round to help you.
<table>
<thead>
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<th>Firm Name</th>
<th>Address</th>
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<th>Fax</th>
<th>Email</th>
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<tr>
<td>Ball &amp; McGraw, P. C.</td>
<td>351 W. Hatcher</td>
<td>(602) 942-3435</td>
<td>(602) 942-8555</td>
<td><a href="mailto:doug.ball@ball-mcgraw.com">doug.ball@ball-mcgraw.com</a></td>
<td>900001036659</td>
<td>5, 9, 13, 25, 30, 40, 45, 61, 63, 150, 155, 165, 186, 260</td>
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<td>Heidenreich &amp; Heidenreich, CPAs, PLLC</td>
<td>10201 S. 51st St., Ste. 170</td>
<td>(480) 704-6301</td>
<td>(480) 785-4619</td>
<td><a href="mailto:suzanne@hhcpasAZ.com">suzanne@hhcpasAZ.com</a></td>
<td>90001011746</td>
<td>5, 9, 11, 155, 260, 325, 380</td>
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<tr>
<td>Roy C. Hichens, CPA</td>
<td>16001 S. 10th Place</td>
<td>(480) 626-9261</td>
<td><a href="mailto:Roy.hichens@rchcpa.net">Roy.hichens@rchcpa.net</a></td>
<td><a href="mailto:roy.hichens@rchcpa.net">roy.hichens@rchcpa.net</a></td>
<td>90025534812</td>
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<tr>
<td>Johnson Lawdahl Endres, PLLC</td>
<td>3420 E Shea Blvd, Ste 152</td>
<td>(602) 667-6041</td>
<td><a href="mailto:mark@jlecpas.com">mark@jlecpas.com</a></td>
<td><a href="mailto:mark@jlecpas.com">mark@jlecpas.com</a></td>
<td>900008601197</td>
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<td>Firm Name</td>
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<tr>
<td>Kevin D. Smith, CPA, PLLC</td>
<td>10201 S. 51st Street, Ste. 170 Phoenix, AZ  85044-5229 (480) 813-5777  Fax: (480) 813-5689 Kevin D. Smith/2320229 <a href="mailto:kevin@kevindsmithcpa.com">kevin@kevindsmithcpa.com</a> <a href="http://www.kevindsmithcpa.com">www.kevindsmithcpa.com</a> Firm Size: 1 Reviews: System, Engagement</td>
<td>Member of the Employee Benefit Plan Audit Quality Center. Member of the California Society of CPAs Peer Review Committee,</td>
<td>900003626562</td>
<td>Areas of Experience: 260, 380</td>
<td></td>
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</tr>
<tr>
<td>Marcia J. Hein, CPA</td>
<td>5922 Bromborough Dr. Windsor, CO  80550 (970) 775-7332 Marcia J. Hein/1141590 <a href="mailto:marcia@mjh-cpa.com">marcia@mjh-cpa.com</a> Firm Size: 1 Reviews: System, Engagement</td>
<td>Performing reviews since 1986, specializing in small firms.  Member of the Employee Benefit Plan Audit Quality Center.</td>
<td>900010155807</td>
<td>Areas of Experience: 260, 380, 390</td>
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</table>
## Nevada

**Kondler & Associates, CPA**
8475 W. Sunset Road, Ste. 201
Las Vegas, NV  89113
(702) 433-7075   Fax: (702) 451-2863
Raymond P. Kondler/1149268
rkondler@kondlercpa.com
www.kondlercpa.com
Firm Size:  10 – 20
Reviews:  System, Engagement

AICPA Firm #:  900005049351
Areas of Experience:  9, 11, 145, 155

## Texas

**Edward A. Rose Jr., CPA, PC**
One Harbor Square
3027 Marina Bay Drive, Suite 208
League, TX  77573
(760) 580-7511   Fax: (832) 201-9960
Edward A. Rose/1119822
edrose@edrosecattorneycpa.com
Firm Size:  1 – 2
Reviews:  System, Engagement

Former member of California Peer Review Committee; Have performed peer reviews for over 18 years; Member Government Audit Quality Center.

AICPA Firm #:  900010147012
Areas of Experience:  5, 9, 165, 195, 250, 260

## Washington

**Robert Loe & Associates**
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Seattle, WA  98119
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