

**CALIFORNIA SOCIETY OF
CPAS PEER REVIEW
PROGRAM**

**2019 – 2020 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 Peer Review Information (PRI) is completed by the firm in PRIMA, it will indicate 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

Administrative & Scheduling Matters

Martin Mitra, Manager
Raquel Davidson, Senior Administrator
Lisa Rodrigues, Specialist
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peerreview@calcpa.org

Technical Matters

Vinit Shrawagi, Director
Tel: (650) 522-3077
vinit@calcpa.org

MUST SELECT INDUSTRY CODES

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)
011	Statements on Standards for Attestation Engagements (SSAE)
013	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
312	Service Organizations (SOC 1 Reports)
313	Service Organizations (SOC 2 Reports)
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
450	Non-Carrying Broker-Dealers

OTHER INDUSTRY CODES

009	Audits Under Statements on Auditing Standards (SAS)
011	Statements on Standards for Attestation Engagements (SSAE)
025	Financial Audits (GAS)
026	Attestation Engagements (Examinations, Reviews, or Agreed-Upon Procedures under GAS)
030	Reviews of Financial Statements
040	Compilations of Financial Statements With Disclosures
045	Compilations of Financial Statements That Omit Substantially All Disclosures
050	Preparation of Financial Statements With Disclosures (With or Without Disclaimer Reports)
055	Preparation of Financial Statements That Omit Substantially All Disclosures (With or Without Disclaimer Reports)
061	Examination Engagements (SSAE)
062	Review Engagements (SSAE)
063	Agreed-Upon Procedures Engagements (SSAE)
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
222	HUD Programs
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
314	Service Organizations (SOC 3 Reports)
320	School Districts
330	Telephone Companies
335	Utilities
450	Non-Carrying Broker-Dealers

California

Almich & Associates

26463 Rancho Parkway South
Lake Forest, CA 92630
(949) 600-7550 Fax: (949) 600-7558
John F. Woll/54836
jack@almichcpa.com
Firm Size: 20 – 49
Reviews: System

AICPA Firm #: 900010124322
Areas of Experience: 5, 9, 11, 13, 150, 186, 260, 380

Almich & 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&AS Committee.

Beels Soper LLP

155 1st Sreet
Petaluma, CA 94952
(707) 763-3888 Fax: (707) 763-4888
Donna J. Beels/1595943
dbeels@beels-soper.com
Firm Size: 6 – 10
Reviews: System, Engagement

AICPA Firm #: 900004425423
Areas of Experience: 5, 9, 222, 260, 380

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.

Stephen M. Bishop

3726 Tibbetts St.
Riverside, CA 92506
(951) 787-1100
Stephen M. Bishop/1141414
Firm Size: 1
Reviews: Engagement

AICPA Firm #: 900001141414
Areas of Experience: N/A

Michael R. Blanks CPA Accountancy Corp.

1448 Madison Street, Ste. 210
Oakland, CA 94612
(510) 868-5340
Michael R. Blanks/5767364
getblanks@yahoo.com
Firm Size: 1
Reviews: System, Engagement

AICPA Firm #: 900005767430
Areas of Experience: 5, 13, 205, 260

Member of the AICPA Governmental Audit Quality Center.

BPE & H, An Accountancy Corporation

21300 Victory Blvd., Ste. 520
Woodland Hills, CA 91367
(818) 914-7100 Fax: (818) 933-0770
Jane A. Plant/1010304
jane@blockplant.com
Firm Size: 20 – 49
Reviews: Engagement

AICPA Firm #: 900010006127
Areas of Experience: 9, 30, 40, 45, 50, 55, 165,
268, 380

Caliber Audit & Attest, LLP

265 South Street, Ste A
San Luis Obispo, CA 93401
(805) 888-0240 Fax: (805) 888-0201
Gary Jensen/20603
gary@calibercpas.com
Kim Spiller/4048045
kim@calibercpas.com
Firm Size: 6 - 10
Reviews: System, Engagement

AICPA Firm #: 900005069938
Areas of Experience: 9, 30, 40, 45, 63, 217, 110,
260, 380, 403

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.

Chek Tan and Company, LLP

309 4th Ave., Ste. 300
San Francisco, CA 94118
(415) 673-8573 Fax: (415) 673-0883
Chek F. Tan/1011243
chektan@chektan.com
Dino K. Yue/5512465
dinoyue@chektan.com
www.chektan.com
Firm Size: 6 – 10
Reviews: System, Engagement

AICPA Firm #: 900010103553
Areas of Experience: 5, 260, 380

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.

Tina T. Chiang Accountancy Corporation

17870 Castleton St., Ste. 116
City of Industry, CA 91748
(626) 810-7568 Fax: (626) 810-7560
Tina T. Chiang/5452252
chinesecpa@msn.com
Firm Size: 1
Reviews: System, Engagement

AICPA Firm #: 900006205555
Areas of Experience: 9, 11, 20, 30, 40, 45, 50,
55, 62, 210, 217, 268, 900

Kenneth S. Cohen, CPA, Inc.

171 Saxony Rd., Ste. 112
Encinitas, CA 92024
(858) 342-5757
Kenneth S. Cohen/1166142
kc4cpa@gmail.com
Firm Size: 1
Reviews: Engagement

AICPA Firm #: 900001166142

Areas of Experience: N/A

Considine & Considine, A. C.

8989 Rio San Diego Dr. Ste. 250
San Diego, CA 92108
(619) 231-1977 Fax: (619) 231-8244
Ryan M. Williams/1712734
rmw@cccpa.com
Firm Size: 20 - 49
Reviews: Engagement

AICPA Firm #: 900010013642

Areas of Experience: 5, 150, 155, 205, 222, 250,
260, 380, 383

Performing reasonably priced engagement reviews for small firms and practitioners. Also available as a team member for system reviews.

Coughlan Napa CPA Company, Inc.

190 Camino Oruga #1
Napa, CA 94558
(707) 255-0677 Fax: (707) 255-0687
Constance Coughlan/1506071
constance@coughlannapacpaco.com
www.coughlannapacpaco.com
Firm Size: 2 - 5
Reviews: System, Engagement

AICPA Firm #: 900003881319

Areas of Experience: 5, 13, 155, 195, 205, 260,
325, 380, 383

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.

Dougherty & Company

500 N. Central Ave., Suite 325
Glendale, CA 91203
(818) 543-3682 Fax: (818) 630-9283
Kenneth L. Mersch/5410037
Firm Size: 2 - 5
Reviews: System, Engagement

AICPA Firm #: 900010096420

Areas of Experience: 260, 380

Our focus is small firms and sole-practitioners. Member of EBPAQC. Licensed in HI and CA. Call or send email to k.mersch@doughertyco.us. We look forward to speaking with you.

Farber Hass Hurley, LLP

9301 Oakdale Avenue, Ste. 230
 Chatsworth, CA 91311-6541
 (818) 895-1943 Fax: (818) 727-7700
 Michael B. Hurley/1191764
mike.hurley@fhcpas.com
 Lawrence McEwen/1153671
larry.mcewen@fhcpas.com
 Jeff Hass/1159930
Jeff.hass@fhcpas.com
 Firm Size: 20 - 50
 Reviews: System, Engagement

AICPA Firm #: 900010116242
 Areas of Experience: 110, 155, 165, 180, 190,
 195, 216, 230, 260, 312,
 380, 383, 390, 403, 450

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.

David A. Feldman CPA, Inc.

5800 Hannum Ave., Ste. E
 Culver City, CA 90230
 (310) 826-9116 Fax: (310) 670-1689
 David A. Feldman/1178497
david@feldover.com
 Firm Size: 1
 Reviews: Engagement

AICPA Firm #: 900010119563
 Areas of Experience: N/A

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

Gatto, Pope & Walwick, LLP

3131 Camino Del Rio North, Ste. 1200
 San Diego, CA 92108
 (619) 308-8814
 Greg Sallee/1600313
www.gpwcpcas.com
 Firm Size: 20 – 49 (Audit Department: 8)
 Reviews: Engagement

AICPA Firm #: 900010084160
 Areas of Experience: 165, 190, 195, 268, 380,
 400

Our specialty is smaller firms where we can add value and discuss best practices. We are available to answer your questions (gregs@gpwcpcas.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

AICPA Firm #: 900001096294
 Areas of Experience: 260

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

dawn@gbacpa.com

David Wilson/930095

dave@gbacpa.com

Michael Maruchau/1562189

mike@gbacpa.com

Tyler Packard/255059620

tyler@gbacpa.com

Firm Size: 11- 19

Reviews: System, Engagement

AICPA Firm #: 90010026658

Areas of Experience: 5, 13, 200, 260, 300, 325,
380, 383

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 LLP

4120 Concoors, Suite 100
 Ontario, CA 91764
 (909) 948-9990 Fax: (909) 948-9633
 John Lerias/1095996

john@gylcpa.com
www.gylcpa.com

Firm Size: 20 – 49

Reviews: System, Engagement

AICPA Firm #: 900010143437

Areas of Experience: 5, 9, 11, 13, 63, 110, 120,
155, 165, 186, 222, 260,
268, 325, 380, 390, 400

Our approach is practical, effective and friendly to your peer review process. Members of AICPA EBPAQC and GAQC.

R. Lee Haight/Windes, Inc.

2603 Main Street, St, Ste. 600
 Irvine, CA 92614
 (949) 852-9433 Fax: (949) 852-9620

R. Lee Haight/334660

Reviews: System, Engagement

AICPA Firm #: 900010076994

Areas of Experience: 380, 403, 405, 450

Perry M. Henderson, CPA

PO Box 1192
 Redlands, CA 92373
 (909) 792-4268

Perry M. Henderson/1081079

perry@pmhendersoncpa.com

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900010107304

Areas of Experience: 155, 260

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.

HKG, LLP

100 W. Walnut St. 7th Flr.
Pasadena, CA 91124
(626) 389-1245 Fax: (626) 538-1710
Curt Natham/1525000
cnatham@hkgcpa.com

Firm Size: 20 - 49

Reviews: System, Engagement

AICPA Firm #: 900010138119

Areas of Experience: 5, 9, 11, 13, 62, 63, 120,
165, 190, 195, 205, 217,
230, 250, 260, 268

Performing peer reviews since 1995. We also provide annual inspection assist services. Member of the AICPA EBP and Governmental Audit Quality Centers. We currently do multiple peer reviews in CA, NV and HI.

JLK Rosenberger, LLP

801 N. Brand Blvd, Ste 550
Glendale, CA 91351
(818) 334-8628 Mobile: (818) 439-0473
James P. Dougherty/1717082
jdougherty@jlkrlp.com

Firm Size: 50

Reviews: System, Engagement

AICPA Firm #: 900005413495

Areas of Experience: 11, 13, 200, 260, 300, 380

Providing quality educational peer reviews to firms and sole practitioners. Specializing in audits of insurance entities under GAAP and Statutory frameworks.

JWVC CPAs, A Professional Corporation

19720 E Walnut Dr S, Ste 205
Walnut, CA 91789-2800
(626) 698-6788 Fax: (626) 269-7577
www.jwvccpa.com

Joseph Lin His Wang/7198933

joseph@jwvccpa.com

Victoria W Cheng/7912385

victoria@jwvccpa.com

Firm Size: 2 - 5

Reviews: System, Engagement

AICPA Firm #: 900008114849

Areas of Experience: 11, 63, 380

Member of AICPA EBPAQC and PCPS. Specializing in small firms and sole-practitioners.

Kemper CPA Group, LLP

1700 Standiford Ave., Ste. 200
Modesto, CA 95350
(209) 521-1100 Fax: (209) 521-6305
Sue Cipponeri/1636421
scipponeri@kcpag.com

Firm Size: 2 - 5

Reviews: System, Engagement

AICPA Firm #: 900010037052

Areas of Experience: 9, 260, 380

Member of Employee Benefit Plan Audit Quality Center. 25 + years of audit experience. Member of firms Quality Control Committee. Experience with internal inspections.

Lance, Soll & Lunghard, LLP

203 N. Brea Blvd, Ste. 203
 Brea, CA 92821-4056
 (714) 672-0022 Fax: (714) 672-0331
 Michael D. Mangold/47791
mike.mangold@slcpas.com
 Donald G. Slater/1172733
donald.slater@slcpas.com
www.slcpas.com
 Firm Size: 20 - 49
 Reviews: System, Engagement

AICPA Firm #: 900010040145
 Areas of Experience: 9, 120, 260, 380, 405

Over 20 years experience in Peer Review, member of the Employee Benefit Plan Audit Quality Center. Efficient and educational review always.

Mah & Associates, LLP

201 California Street, Suite 411
 San Francisco, CA 94111
 (415) 981-1111 Fax: (415) 982-1111
 Yolanda C. Aquino/1694455
yolanda@mahlp.com
www.mahlp.com
 Firm Size: 22 – 25
 Reviews: System, Engagement

AICPA Firm #: 900010148729
 Areas of Experience: 5, 145, 205, 260, 268, 450

Mann, Urrutia, Nelson, CPAs & Assoc.

1760 Creekside Oaks Dr., Ste. 160
 Sacramento, CA 95833
 (916) 929-0540 Fax: (916) 929-0541
 Justin Williams/1705666
www.muncpas.com
 Firm Size: 20 - 49
 Reviews: System, Engagement

AICPA Firm #: 900010095095
 Areas of Experience: 5, 9, 13, 25, 26, 30, 40, 45,
 55, 61, 63, 165, 260, 325,
 380, 383

Educational approach to peer reviews for small firms and practitioners. Member of the AICPA Governmental Audit Quality and Employee Benefit Plan Audit Quality Centers.

**McGilloway, Ray, Brown & Kaufman,
Accountants and Consultants**

379 W. Market St
 Salinas, CA 93901
 (831) 424-2737 Fax: (831) 424-7936
 Patricia M. Kaufman/1680472
patriciak@mcgilloway-ray.com
www.mcgilloway-ray.com
 Firm Size: 20 - 49
 Reviews: System, Engagement

AICPA Firm #: 900010097686
 Areas of Experience: 5, 13, 110, 150, 260, 325

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.

McGowan Guntermann

111 E. Victoria Street, 2nd Floor
 Santa Barbara, CA 93101
 Chrisley N. Reed/1699266
 (805) 879-9894
creed@mcgowan.com

AICPA Firm #: 900010046760
 Areas of Experience: 5, 9, 13, 155, 260, 380,
 383

Firm Size: 11 - 20
 Reviews: System, Engagement

Chrisley Reed is a member of the California Peer Review Committee. Member of the AICA EBP and Governmental Audit Quality Centers. Available for inspections and QC engagements.

Mead, Coley and Company CPA's

77935 Calle Tampico, Ste 104
 La Quinta, CA 92253
 (760) 771-1100 Fax: (760) 771-1116
 Jeffrey E. Mead/1094739
jeff@meadcoley.com
www.meadcoley.com

AICPA Firm #: 900010081457
 Areas of Experience: 260

Firm Size: 2 - 5
 Reviews: System, Engagement

Former member of the Peer Review Committee. Have performed peer reviews for 27 years. Informative and educational reviews always offered.

Meir and Meir, LLP

139 South Beverly Dr., Ste. 204
 Beverly Hills, CA 90212
 (310) 274-7541 ext. 103 Fax: (310) 274-1015
 Maurice M. Meir, CPA/2284260
maurice@meirandmeir.com
<http://meirandmeir.com/>

AICPA Firm #: 900005708464
 Areas of Experience: 380, 390

Firm Size: 4
 Reviews: System, Engagement

Maurice M. Meir is a highly experienced reviewer specializing in Employee Benefit Plans, member of the EBPQC and uses an educational approach to reviews.

Lawrence R. Mitchell & Company, CPAs

880 Apollo Street, Ste. 140
 El Segundo, CA 90245
 (310) 563-1010 Fax: (310) 563-1011
 Lawrence R. Mitchell, CPA/1554144
larry@lrmcospas.com
www.lrmcospas.com

AICPA Firm #: 900010139588
 Areas of Experience: 5, 9, 13, 155, 195, 210,
 230, 260, 380, 383

Firm Size: 6 - 10
 Reviews: System, Engagement

Current member of the California Peer Review Committee and the AICPA Employee Benefit Plan and Government Audit Quality Control Centers. We do our best to make the peer review process a rewarding and educational experience.

Navolio & Tallman, LLP

201 Mission Street, Ste. 650
San Francisco, CA 94105
(415) 956-1750 Fax: (415) 956-1001
Thomas J. Parry/1068936

tparry@ntllp.com

Irma Toal/1687683

itoal@ntllp.com

www.ntllp.com

Firm Size: 20 – 49

Reviews: System, Engagement

AICPA Firm #: 900004985170

Areas of Experience: 230, 260, 380, 390, 450

Thomas Parry is the immediate past chair of the AICPA Peer Review Board and current member of the CA Peer Review Committee and AICPA Peer Review Board Oversight Task Force and Practice Monitoring Task Force for Employee Benefit Plans.

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: Engagement

AICPA Firm #: 900005152075

Areas of Experience: 165, 260, 268

Experienced local firm reviewer since 1989.

Perry Hay LLP

30700 Russell Ranch Rd., Ste. 280
Westlake Village, CA 91362
(818) 444-1222 Cell: (805) 889-7382
David C. Papotta/1678525

cpa4success@hotmail.com

www.perryhay.com

Firm Size: 11 - 19

Reviews: System, Engagement

AICPA Firm #: 900007493436

Areas of Experience: 11, 110, 115, 155, 165,
185, 205, 260, 380, 403

Affordable priced seasoned practitioner with over 20 years of audit experience and quality control monitoring for local firms. Assisting clients in a wide array of industries.

Price, Paige & Company, AC

677 Scott Avenue
Clovis, CA 93612-2659
(559) 299-9540 Fax: (559) 299-2344
Fausto Hinojosa/1582268

fausto@ppcpas.com

www.ppcpas.com

Firm Size: 20 - 49

Reviews: System, Engagement

AICPA Firm #: 900010070349

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

15821 Ventura Blvd., Ste. 490
Encino, CA 91436
(818) 461-0600 Fax: (818) 461-0610
Stephane Vachon/1659764

svachon@rsjcpa.com

Firm Size: 20 – 49

Reviews: System, Engagement

AICPA Firm #: 900010099503

Areas of Experience: 9, 210, 260, 380

Current member of the California Peer Review Committee. Constructive approach to peer review.

Spafford & Landry, Inc.

P. O. Box 8847
Redlands, CA 92375
(909) 792-1852 Fax: (909) 792-2015
Patrick D. Spafford/1643022

pat@spaffordlandry.com

www.spaffordlandry.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010146941

Areas of Experience: 5, 9, 13, 25, 26, 30, 40, 45,
55, 110, 165, 218, 260,
325, 380, 383

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

David E. Stokes, CPA, APC

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

Firm Size: 1

Reviews: Engagement

AICPA Firm #: 900010144333

Areas of Experience: n/a

Suchan & Assoc, An Accountancy Corp.

3286 E. Guasti, Ste. 130
Ontario, CA 91761
(909) 781-6443 Fax: (909) 476-7390
Michele A. Suchan/4883821
michele@suchan CPA.com
www.suchan CPA.com

AICPA Firm #: 900005790322

Areas of Experience: 5, 13, 195, 260

Firm Size: 2 - 5

Reviews: System, Engagement

Tang & Lee, LLP

1499 Bayshore Hwy, Ste 223
Burlingame, CA 94010
(650) 692-6865
Alan S Lee/58299
alee@tanglee.com

AICPA Firm #: 900010134158

Areas of Experience: 5, 13, 120, 150, 165, 195,
222, 260, 380

Firm Size: 2 - 7

Reviews: System, Engagement

Adelle Torres

21085 Pennington Lane
Trabuco Canyon, CA 92679
(925) 819-1953 Fax: (714) 707-4294
Adelle Torres/13943
adelletorres@msn.com

AICPA Firm #: 900010120739

Areas of Experience: 5, 13, 155, 222, 260, 380

Firm Size: 1

Reviews: System, Engagement

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.

James L. Ulvog, CPA

8780 19th Street, Ste. 305
Alta Loma, CA 91701-4608
(909) 296-1487 Fax: (888) 958-2407
James L. Ulvog/1142295
james@ulvog CPA.com
www.ulvog CPA.com

AICPA Firm #: 900010152582

Areas of Experience: 260

Firm Size: 1

Reviews: System, Engagement

Vocker, Kristofferson and Co., CPAs

1700 S. El Camino Real, Ste. 506
 San Mateo, CA 94402-3047
 (650) 574-5000 Fax: (650) 574-2334
 Marianne Kristofferson/26364
mariannevkco@sbcglobal.net

AICPA Firm #: 900010113973

Areas of Experience: 5, 13, 260, 380

Firm Size: 6 - 10

Reviews: System, Engagement

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).

Wheeler Accountants, LLP

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 San Jose, CA 95129
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 Michael J. Bryant/5403830
michael.bryant@wheelercpa.com
www.wheelercpa.com

AICPA Firm #: 900001155659

Areas of Experience: 5, 9, 13, 165, 260

Firm Size: 6 - 10

Reviews: System, Engagement

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 F. Wille, APAC

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AICPA Firm #: 900001082539

Areas of Experience: 5, 13, 222, 260, 380, 385

Firm Size: 6 - 10

Reviews: System, Engagement

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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 Kevin Wong/7816508
kevin@kevinwongcpa.com
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AICPA Firm #: 900007818803

Areas of Experience: 9, 30, 260

Firm Size: 1

Reviews: Engagement

Wright, Ford, Young & Co.

16140 Sand Canyon Ave.
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(949) 910-0150 Fax: (949) 910-0194
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Firm Size: 50 – 99

Reviews: System, Engagement

AICPA Firm #: 900010094538

Areas of Experience: 5, 222, 260, 380, 383, 390,
403

Current member of the California Peer Review Committee. Member of the AICPA Governmental Audit Quality and Employee Benefit Plan Audit Quality Centers. Also available for monitoring assistance.

Wu, Liang & Huang, CPAs, LLP

10050 Garvey Avenue, Ste. 207
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Jany Chenli Cheng/3674418

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Firm Size: 6 - 10

Reviews: System, Engagement

AICPA Firm #: 900010099891

Areas of Experience: n/a

YSR CPA Group, P.C.

3715 Market Street, Ste. 114
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Zareh Yeghiazarian/5768496

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Firm Size: 2 – 5

Reviews: Engagement

AICPA Firm #: 900255347308

Areas of Experience: n/a

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Ball & McGraw, P. C.

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Phoenix, AZ 85021-2453
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Douglas Lee Ball/1036659
doug.ball@ball-mcgraw.com

AICPA Firm #: 900001036659

Areas of Experience: 5, 9, 13, 25, 26, 30, 40, 45,
61, 63, 150, 155, 165, 186,
260

Firm Size: 6 – 10

Reviews: System, Engagement

Peer reviews for the small practitioner. Member of Governmental Audit Quality Control Center. Please visit us at www.ball-mcgraw.com.

Heidenreich & Heidenreich, CPAs, PLLC

10201 S. 51st St., Ste. 170
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Suzanne Heidenreich/1115716
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AICPA Firm #: 900010117486

Areas of Experience: 5, 9, 25, 155, 260, 325,
380

Mark Heidenreich/1115109

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Firm Size: 2 – 5

Reviews: System, Engagement

Have performed peer reviews since 1999 with emphasis on small to medium sized firms. Member of the Governmental and Employee Benefit Plan Audit Quality Centers. Perform reviews in various states.

Heinfeld, Meech & Co. P.C.

10120 N. Oracle Road
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Brittney Williams/5668175
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AICPA Firm #: 900010101495

Areas of Experience: n/a

Firm Size: 45+

Reviews: System, Engagement

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<p>Roy C. Hichens, CPA 3145 E. Chandler Blvd. Ste. 110, #435 Phoenix, AZ 85048 (480) 626-9261 Roy C. Hichens/5482438 roy.hichens@rchcpa.net Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 900255348120 Areas of Experience: 5, 9, 110, 155, 260, 325, 380</p>
<p>Johnson Lawdahl Endres, PLLC 3420 E Shea Blvd, Ste 152 Phoenix, AZ 85028 (602) 667-6041 Mark Johnson/1167468 mark@jlecpas.com Firm Size: 2 - 5 Reviews: Engagement</p>	<p>AICPA Firm #: 900008601197 Areas of Experience: 165, 195, 250, 260, 380, 403</p>
<p>Kevin D. Smith, CPA, PLLC 10201 S. 51st Street, Ste. 170 Phoenix, AZ 85044-5229 (480) 813-5777 Fax: (480) 813-5689 Kevin D. Smith/2320229 kevin@kevindsmithcpa.com www.kevindsmithcpa.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 900003626562 Areas of Experience: 260, 380</p>
<p><i>Member of the Employee Benefit Plan Audit Quality Center. Member of the California Society of CPAs Peer Review Committee,</i></p>	

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<p>Marcia J. Hein, CPA 5922 Bromborough Dr. Windsor, CO 80550 (970) 775-7332 Marcia J. Hein/1141590 marcia@mjh-cpa.com Firm Size: 1 Reviews: System, Engagement</p>	<p>AICPA Firm #: 900010155807 Areas of Experience: 260</p>
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Nevada

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Firm Size: 10 – 20

Reviews: System, Engagement

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Areas of Experience: 9, 11, 63, 145, 155, 165

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Firm Size: 100+

Reviews: System, Engagement, QC

AICPA Firm #: 900010009048

Areas of Experience: 5, 9, 11, 13, 61, 63, 145, 150, 155, 165, 175, 186, 222, 230, 260, 268, 312, 313, 380, 383, 390, 400, 403, 405, 450

We are a team with a broad range of industry experience that has been performing peer reviews for over 30 years in a timely and professional manner. Our national practice includes regional and local firms. We also provide Quality Control and Technical Review Services.

Texas

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Firm Size: 1 – 2

Reviews: System, Engagement

AICPA Firm #: 900010147012

Areas of Experience: 5, 9, 165, 195, 222, 260

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

