

**CALIFORNIA SOCIETY OF  
CPAS PEER REVIEW  
PROGRAM**

**2020 – 2021 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](http://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  
Tel: (650) 522-3094  
Fax: (650) 522-3080  
[peerreview@calcpa.org](mailto:peerreview@calcpa.org)

## **Technical Matters**

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

## **MUST SELECT INDUSTRY CODES**

005	Audits Under Government Auditing Standards (Yellow Book) <b>(Excluding Single Audit Act (A-133) Engagements)</b>
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](mailto: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.*

### **Michael R. Blanks CPA Accountancy Corp.**

1448 Madison Street, Ste. 210  
Oakland, CA 94612  
(510) 868-5340  
Michael R. Blanks/5767364  
[getblanks@yahoo.com](mailto: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.*

### **Caliber Audit & Attest, LLP**

805 Aerovista Place, Suite 103  
San Luis Obispo, CA 93401  
(805) 888-0240 Fax: (805) 888-0201  
Gary Jensen/20603  
[gary@calibercpas.com](mailto:gary@calibercpas.com)  
Kim Spiller/4048045  
[kim@calibercpas.com](mailto: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, 383, 403

*Gary Jensen, CPA, ABV, CFF, is a current member of the California Peer Review Committee. Member of EBPAQC. Contact Gary at [gary@calibercpas.com](mailto: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](mailto:chektan@chektan.com)  
 Dino K. Yue/5512465  
[dinoyue@chektan.com](mailto:dinoyue@chektan.com)  
[www.chektan.com](http://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 in efficient, cost-effective and productive manners. Dino Yue is a current member of the CA Peer Review Committee. Member of EBPAQC and GAQC.*

**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](mailto:chinesecpa@msn.com)  
 Firm Size: 10  
 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.**

PO Box 235650  
 Encinitas, CA 92023-5650  
 (858) 342-5757  
 Kenneth S. Cohen/1166142  
[kc4cpa@gmail.com](mailto: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](mailto: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](mailto:constance@coughlannapacpaco.com)  
[www.coughlannapacpaco.com](http://www.coughlannapacpaco.com)

AICPA Firm #: 900003881319

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

Firm Size: 2 - 5

Reviews: System, Engagement

*Educational approach to peer review for local and regional firms. Thirty years' experience as a peer reviewer. Also Quality Control consultation, 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](mailto: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@fhhcpas.com](mailto:mike.hurley@fhhcpas.com)  
Lawrence McEwen/1153671  
[larry.mcewen@fhhcpas.com](mailto:larry.mcewen@fhhcpas.com)  
Jeff Hass/1159930  
[Jeff.hass@fhhcpas.com](mailto:Jeff.hass@fhhcpas.com)  
Chad Anaya/6459970  
[Chad.anaya@fhhcpas.com](mailto:Chad.anaya@fhhcpas.com)

AICPA Firm #: 900010116242

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

Firm Size: 20 - 50

Reviews: System, Engagement

*Mike Hurley, Larry McEwen, and Jeff Hass are experienced reviewers. Amy Coy (4544568) is an experienced team member. Mike has done close to 1,500 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](mailto:david@feldover.com)

AICPA Firm #: 900010119563

Areas of Experience: N/A

Firm Size: 1  
Reviews: Engagement

*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.gpwcpas.com](http://www.gpwcpas.com)

AICPA Firm #: 900010084160

Areas of Experience: 165, 190, 195, 268, 380,  
400

Firm Size: 20 – 49 (Audit Department: 8)  
Reviews: Engagement

*Our specialty is smaller firms where we can add value and discuss best practices. We are available to answer your questions ([gregs@gpwcpas.com](mailto:gregs@gpwcpas.com)).*

**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](mailto:dawn@gbacpa.com)  
David Wilson/930095  
[dave@gbacpa.com](mailto:dave@gbacpa.com)  
Michael Maruchau/1562189  
[mike@gbacpa.com](mailto:mike@gbacpa.com)  
Tyler Packard/255059620  
[tyler@gbacpa.com](mailto:tyler@gbacpa.com)

AICPA Firm #: 90010026658

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

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 LLP**

4120 Concours, Suite 100  
 Ontario, CA 91764  
 (909) 948-9990 Fax: (909) 948-9633  
 John Lerias/1095996  
[john@gylcpa.com](mailto:john@gylcpa.com)  
[www.gylcpa.com](http://www.gylcpa.com)

AICPA Firm #: 900010143437  
 Areas of Experience: 5, 9, 11, 13, 63, 110, 120,  
 155, 165, 186, 222, 260,  
 268, 325, 380, 390, 400

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.*

**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](mailto: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](mailto:cnatham@hkgcpa.com)

AICPA Firm #: 900010138119  
 Areas of Experience: 5, 9, 11, 13, 62, 63, 120,  
 165, 190, 195, 205, 217,  
 230, 250, 260, 268

Firm Size: 20 - 49  
 Reviews: System, Engagement

*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.*

**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](mailto:scipponeri@kcpag.com)

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010037052

Areas of Experience: 9, 260, 380

*Member of AICPA EBP Audit Quality Center and Private Companies Practice Section. 25+ years of audit experience.*

**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](mailto:mike.mangold@slcpas.com)

Donald G. Slater/1172733

[donald.slater@slcpas.com](mailto:donald.slater@slcpas.com)

[www.slcpas.com](http://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](mailto:yolanda@mahlp.com)

[www.mahlp.com](http://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](http://www.muncpas.com)

AICPA Firm #: 900010095095

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

Firm Size: 20 - 49

Reviews: System, Engagement

*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](mailto:patriciak@mcgilloway-ray.com)  
[www.mcgilloway-ray.com](http://www.mcgilloway-ray.com)

AICPA Firm #: 900010097686

Areas of Experience: 5, 13, 110, 150, 260, 325

Firm Size: 20 - 49

Reviews: System, Engagement

*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](mailto:creed@mcgowan.com)  
[www.mcgowan.com](http://www.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](mailto:jeff@meadcoley.com)  
[www.meadcoley.com](http://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 30 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](mailto: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@lrmcocpas.com](mailto:larry@lrmcocpas.com)  
[www.lrmcocpas.com](http://www.lrmcocpas.com)

AICPA Firm #: 900010139588

Areas of Experience: 5, 9, 13, 63, 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](mailto:tparry@ntllp.com)

Irma Toal/1687683

[itoal@ntllp.com](mailto:itoal@ntllp.com)

[www.ntllp.com](http://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](mailto:dave@palmaccounting.com)

[www.palmaccounting.com](http://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](mailto:cpa4success@hotmail.com)

[www.perryhay.com](http://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](mailto:fausto@ppcpas.com)

[www.ppcpas.com](http://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](http://www.ppcpas.com); [fausto@ppcpas.com](mailto: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](mailto: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](mailto:pat@spaffordlandry.com)

[www.spaffordlandry.com](http://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.**

8588 Utica Avenue #100  
Rancho Cucamonga, CA 91730  
(909) 781-6443 Fax: (909) 476-7390  
Michele A. Suchan/4883821  
[michele@suchan CPA.com](mailto:michele@suchan CPA.com)  
[www.suchan CPA.com](http://www.suchan CPA.com)

AICPA Firm #: 900005790322

Areas of Experience: 5, 13, 195, 260

Firm Size: 2 - 5

Reviews: System, Engagement

**Adelle Torres**

21085 Pennington Lane  
Trabuco Canyon, CA 92679  
(925) 819-1953 Fax: (714) 707-4294  
Adelle Torres/13943  
[adelle Torres@msn.com](mailto:adelle Torres@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) 347-0713 Fax: (888) 958-2407  
James L. Ulvog/1142295  
[james@ulvog CPA.com](mailto:james@ulvog CPA.com)  
[www.ulvog CPA.com](http://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](mailto: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**

1475 Saratoga Ave. Ste. 100  
San Jose, CA 95129  
(408) 252-1800 Fax: (408) 252-1875  
Michael J. Bryant/5403830  
[michael.bryant@wheelercpa.com](mailto:michael.bryant@wheelercpa.com)  
[www.wheelercpa.com](http://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**

1451 Quail Street, No. 107  
Newport Beach, CA 92660  
(949) 852-1040  
Mark F. Wille/1082539  
[mfw@mfwcpa.com](mailto:mfw@mfwcpa.com)

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.*

**Kevin Wong, CPA**

301 E. Foothill Blvd. Ste. 202  
Arcadia, CA 91006  
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Kevin Wong/7816508  
[kevin@kevinwongcpa.com](mailto:kevin@kevinwongcpa.com)  
[www.kevinwongcpa.com](http://www.kevinwongcpa.com)

AICPA Firm #: 900007818803

Areas of Experience: 9, 30, 260

Firm Size: 1

Reviews: Engagement



**Wright, Ford, Young & Co.**

16140 Sand Canyon Ave.  
Irvine, CA 92618  
(949) 910-0150 Fax: (949) 910-0194  
Cynthia M. LeBerthon/4353009

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[www.cpa-wfy.com](http://www.cpa-wfy.com)

Firm Size: 50 – 99

Reviews: System, Engagement

AICPA Firm #: 900010094538

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

*Current chair 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  
El Monte, CA 91733-2093  
(626) 579-1275 Fax: (626) 579-1276  
Jerry Huang/1578052

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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.**

2529 Foothill Blvd. Ste. 212  
La Crescenta, CA 91214  
(818) 330-9772 Fax: (818) 330-9079  
Zareh Yeghiazarian/5768496

[zareh@ysrcpas.com](mailto:zareh@ysrcpas.com)

[www.ysrcpas.com](http://www.ysrcpas.com)

Firm Size: 3 – 5

Reviews: System, Engagement

AICPA Firm #: 900255347308

Areas of Experience: 13, 260, 325, 380, 383

*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.*

## Arizona

### **Ball & McGraw, P. C.**

351 W. Hatcher  
Phoenix, AZ 85021-2453  
(602) 942-3435 Fax: (602) 942-8555  
Douglas Lee Ball/1036659  
[doug.ball@ball-mcgraw.com](mailto: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](http://www.ball-mcgraw.com).*

### **Heidenreich & Heidenreich, CPAs, PLLC**

10201 S. 51st St., Ste. 170  
Phoenix, AZ 85044  
(480) 704-6301 Fax: (480) 785-4619  
Suzanne Heidenreich/1115716  
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Mark Heidenreich/1115109  
[mark@hhcpasAZ.com](mailto:mark@hhcpasAZ.com)  
Candace Given/6553502  
[candace@hhcpasAZ.com](mailto:candace@hhcpasAZ.com)

AICPA Firm #: 900010117486

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

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  
Tucson, AZ 85704  
(623) 237-7940 Cell: (520) 275-3135  
Brittney Williams/5668175  
[brittney.williams@heinfeldmeech.com](mailto:brittney.williams@heinfeldmeech.com)  
[www.heinfeldmeech.com](http://www.heinfeldmeech.com)

AICPA Firm #: 900010101495

Areas of Experience: 9, 13, 25, 26, 27, 30, 40,  
45, 50, 55, 61, 62, 63, 85,  
99, 150, 260, 320, 325,  
380

Firm Size: 45+

Reviews: System, Engagement

*Experts in governmental audit engagements including extensive experience with Single Audits and School districts. Peer Reviewers hold positions with AICPA GAQC EC and AICPA State and Local Government Expert panel and enjoy educating firms on how to improve documentation. We look forward to hearing from you.*

**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](mailto:roy.hichens@rchcpa.net)

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900255348120

Areas of Experience: 5, 9, 110, 155, 260, 325, 380

**Kevin D. Smith, CPA, PLLC**

16628 South 25th Street

Phoenix, AZ 85048

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Kevin D. Smith/2320229

[kevin@kevindsmithcpa.com](mailto:kevin@kevindsmithcpa.com)[www.kevindsmithcpa.com](http://www.kevindsmithcpa.com)

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900003626562

Areas of Experience: 260, 380

*Member of the Employee Benefit Plan Audit Quality Center. Member of the California Society of CPAs Peer Review Committee,*

**Colorado****Marcia J. Hein, CPA**

5922 Bromborough Dr.

Windsor, CO 80550

(970) 775-7332

Marcia J. Hein/1141590

[marcia@mjh-cpa.com](mailto:marcia@mjh-cpa.com)

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900010155807

Areas of Experience: 260

*Performing reviews since 1986, specializing in small firms.*

## 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](mailto:rkondler@kondlercpa.com)

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Firm Size: 10 – 20

Reviews: System, Engagement

AICPA Firm #: 900005049351

Areas of Experience: 9, 30, 40, 45, 50, 55, 63,  
145, 155

*Peer Review Services concentrated in FS Audits, Reviews, Compilations, Preparations and Agreed-Upon Procedures for the casino, common interest realty, associations and general business.*

## Texas

### **JLK Rosenberger, LLP**

16475 Dallas Parkway, Suite 770

Dallas, TX 75001

(972) 331-5917 Mobile: (214) 681-6200

James P. Dougherty/1717082

[jdougherty@jlkrlp.com](mailto: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.*

### **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@edroseattorneycpa.com](mailto:edrose@edroseattorneycpa.com)

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.*