

**CALIFORNIA SOCIETY OF
CPAS PEER REVIEW
PROGRAM**

**2022 – 2023 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
Tel: (650) 522-3094
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

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.

Chek Tan and Company, LLP

309 4th Ave., Ste. 300
San Francisco, CA 94118
(415) 673-8573 Fax: (415) 673-0883

Dino K. Yue/5512465

dinoyue@chektan.com

www.chektan.com

Firm Size: 10 – 15

Reviews: System, Engagement

AICPA Firm #: 900010103553

Areas of Experience: 5, 260, 380

Provide peer review and related services to small firms and sole practitioners since 2011. 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

Firm Size: 8 – 15

Reviews: System, Engagement

AICPA Firm #: 900006205555

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

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

AICPA Firm #: 900003881319

Areas of Experience: 5, 9, 13, 25, 26, 40, 45, 55,
63, 110, 155, 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. 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
Lawrence McEwen/1153671
larry.mcewen@fhhcpas.com
Jeff Hass/1159930
Jeff.hass@fhhcpas.com
Chad Anaya/6459970
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.

Gatto, Pope & Walwick, LLP

3131 Camino Del Rio North, Ste. 1200
 San Diego, CA 92108
 (619) 308-8814
 Greg Sallee/1600313

AICPA Firm #: 900010084160

Areas of Experience: 11, 30, 40, 45, 50, 55, 63,
 165, 190, 195, 268,

www.gpw.cpa

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@gpw.cpa). Performing engagement reviews since 2010.

Gerber & Company, Inc., CPAs

1880 Century Park East, #200
 Los Angeles, CA 90067-1602
 (310) 432-4048
 Robert Moutinho/256111608

AICPA Firm #: 900001096294

Areas of Experience:

rm@gerberco.com

www.gerberco.com

Firm Size: 6 – 10

Reviews: System, Engagement

Grant Bennett Associates, APC

10850 Gold Center Dr., Ste. 260
 Rancho Cordova, CA 95670
 (916) 922-5109 Fax (916) 641-5200
 Dawn Brenner/1172664

AICPA Firm #: 90010026658

Areas of Experience: 5, 13, 25 200, 260, 300,
 325, 380, 383

dawn@gbacpa.com

Michael Maruchau/1562189

mike@gbacpa.com

Firm Size: 11- 19

Reviews: System, Engagement

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

AICPA Firm #: 900010143437

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

john@gylcpa.com

www.gylcpa.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.

Perry M. Henderson, CPA

P.O. 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.

Mah & Associates, LLP

201 California Street, Suite 411

San Francisco, CA 94111

(415) 981-1111 Fax: (415) 982-1111

Yolanda C. Aquino/1694455

yolanda@mahllp.comwww.mahllp.com

Firm Size: 22 – 25

Reviews: System, Engagement

AICPA Firm #: 900010148729

Areas of Experience: 5, 30, 40, 45, 63, 205, 260

Mann, Urrutia, Nelson, CPAs & Assoc.

1760 Creekside Oaks Dr., Ste. 160

Sacramento, CA 95833

(916) 929-0540 Fax: (916) 929-0541

Justin Williams/1705666

jjw@muncpas.comwww.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@mrbkcpa.com

www.mrbkcpa.com

Firm Size: 20 - 49

Reviews: System, Engagement

AICPA Firm #: 900010097686

Areas of Experience: 5, 9, 13, 25, 30, 40, 45, 55,
110, 150, 218, 260, 325,
380, 383

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.

Mead, Coley and Company CPA's

3333 S Brea Canyon Rd., Ste. 119
Diamond Bar, CA 91765
(909) 444-0252 Fax: (909) 864-7762
Jeffrey E. Mead/1094739

jeff@meadcoley.com

www.meadcoley.com

Firm Size: 2 - 5

Reviews: System, Engagement

AICPA Firm #: 900010081457

Areas of Experience: 260

Former member of the Peer Review Committee. Have performed peer reviews for 31 years. Informative and educational reviews always offered.

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

Firm Size: 6 - 10

Reviews: System, Engagement

AICPA Firm #: 900010139588

Areas of Experience: 5, 9, 13, 30, 40, 45, 50, 55,
155, 195, 210, 230, 260,
380, 383

Current chair 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

2121 N. California Blvd., Ste. 610
Walnut Creek, CA 94596
(415) 956-1750 Fax: (415) 956-1001
Thomas J. Parry/1068936

tparry@ntllp.cpa

www.ntllp.cpa

Firm Size: 20 - 49

Reviews: System, Engagement

AICPA Firm #: 900004985170

Areas of Experience: 9, 11, 30, 40, 45, 61, 62,
63, 230, 260, 268, 380,
390

Thomas Parry is a past chair of the AICPA Peer Review Board and current member of the CA Peer Review Committee, AICPA Peer Review Board Oversight Task Force and Practice Monitoring Task Force for Employee Benefit Plans and Auditing Standards Board Quality Control Task Force.

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

AICPA Firm #: 900005152075

Areas of Experience: 30, 40, 45, 165, 260, 268

Firm Size: 2 - 5

Reviews: Engagement

*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

AICPA Firm #: 900007493436

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

Firm Size: 11 - 19

Reviews: System, Engagement

*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**

570 N. Magnolia Ave., Ste. 100
Clovis, CA 93611
(559) 299-9540 Fax: (559) 299-2344
Fausto Hinojosa/1582268
fausto@ppcpas.com
www.ppcpas.com

AICPA Firm #: 900010070349

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

Firm Size: 20 - 49

Reviews: System, Engagement

*Over 25 years of Government, Not-for-Profit 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

AICPA Firm #: 900010099503

Areas of Experience: 9, 210, 260, 380

Firm Size: 20 - 49

Reviews: System, Engagement

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

AICPA Firm #: 900010146941

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

Firm Size: 2 – 5

Reviews: System, Engagement

*Experienced in system reviews. Specializing in single audits, and governmental and non-profit audits.***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
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
adelletores@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: 9, 30, 40, 45, 260

Firm Size: 1

Reviews: System, Engagement

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
www.wheelercpa.com

Firm Size: 6 – 10

Reviews: System, Engagement

AICPA Firm #: 900001155659

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

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

Kevin Wong, CPA

301 E. Foothill Blvd. Ste. 202
Arcadia, CA 91006
(626) 247-4339 Fax: (626) 387 - 7236

Kevin Wong/7816508
kevin@kevinwongcpa.com
www.kevinwongcpa.com

Firm Size: 1

Reviews: Engagement

AICPA Firm #: 900007818803

Areas of Experience: 9, 30, 260

Wright, Ford, Young & Co.

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

cleberthon@cpa-wfy.com
www.cpa-wfy.com

Firm Size: 50 – 99

Reviews: System, Engagement

AICPA Firm #: 900010094538

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

Former chair and current member of the California Peer Review Committee. Member of the AICPA Governmental Audit Quality and Employee Benefit Plan Audit Quality Centers.

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
jerry@wlhcpas.com
Jany Chenli Cheng/3674418
janycheng@wlhcpas.com

Firm Size: 6 - 10

Reviews: System, Engagement

AICPA Firm #: 900010099891

Areas of Experience: n/a

Arizona

Evers Robinson Ltd

5333 N 7th Street, Suite C121
Phoenix, AZ 85014
(602) 230-9480 Fax: (602) 230-9570
Joe Evers/1045527

Joe@eversrobinson.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010109048

Areas of Experience: 380, 390, 403

Member EBPAQC, current member of CA Peer Review Committee, former member of AZ Peer Review Oversight Committee.

Heidenreich & Heidenreich, CPAs, PLLC

10201 S. 51st St., Ste. 170
Phoenix, AZ 85044
(480) 704-6301 Fax: (480) 785-4619
Suzanne Heidenreich/1115716

suzanne@hhcpasAZ.com

Mark Heidenreich/1115109

mark@hhcpasAZ.com

Candace Given/6553502

candace@hhcpasAZ.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010117486

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

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

www.heinfeldmeech.com

Firm Size: 45+

Reviews: System, Engagement

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

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.

<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>Regier Carr & Monroe, LLP, CPAs 4801 E. Broadway Blvd., Ste. 501 Tucson, AZ 85711-3648 (520) 624-8229 Fax: (520) 884-1102 Susan M. Vos/2450741 svos@rcmllp.com rcmtucson@rcmllp.com Firm Size: 20 - 30 Reviews: System, Engagement</p>	<p>AICPA Firm #: 900003626562 Areas of Experience: 5, 9, 11, 13, 25, 26, 30, 40, 45, 50, 55, 61, 62, 63, 260, 380, 383, 390</p>
<p><i>Susan M. Vos has non-profit and Uniform Guidance audit experience. Additionally, she has limited-scope 401(k), 403 (b) and Defined Benefit Plan audit experience.</i></p>	
<p>Kevin D. Smith, CPA, PLLC 16628 South 25th Street Phoenix, AZ 85048 (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>	

Colorado	
<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>
<p><i>Performing reviews since 1986, specializing in small firms.</i></p>	

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, 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 (HOAs) 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

Firm Size: 50

Reviews: System, Engagement

AICPA Firm #: 900005413495

Areas of Experience: 9, 13, 30, 40, 45, 50, 55,
63, 200, 240, 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 City, TX 77573

(760) 580-7511 Fax: (832) 201-9960

Edward A. Rose/1119822

edrose@edroseattorneycpa.com

Firm Size: 1 – 2

Reviews: System, Engagement

AICPA Firm #: 900010147012

Areas of Experience: 5, 9, 13, 165, 195, 222,
260, 312

Former member of California Peer Review Committee; Have performed peer reviews for over 20 years; Member Government Audit Quality Center.