

PEER REVIEW PROGRAM

2025 – 2026

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 (650) 522-3094 or email at peerreview@aicpa.org.

Peer Review Program

Rich Simitian - Director

Martin Mitra

Raquel Davidson

Kimberly Tan

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.

66 Franklin Street Suite 300

Oakland, CA 94617

(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

BryMar CPA, LLP

17 Aspen Way

Watsonville, CA 95076

(831) 288-1720

Michael J. Bryant/5403830

michael.bryant@brymar.cpa

www.brymar.cpa

Firm Size: 6 – 10

Reviews: System, Engagement

AICPA Firm #: 900001155659

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

Michael Bryant, a member of AICPA GAQC, has 25+ years of audit experience, taking an educational, constructive approach to peer reviews and annual monitoring.

Caliber Audit & Attest, LLP

805 Aerovista Place, Suite 103

San Luis Obispo, CA 93401

(805) 888-0240 Fax: (805) 888-0245

Gary Jensen/20603

gary@caliberaudit.com

Kim Spiller/4048045

kim@caliberaudit.com

www.calibercpas.com

Firm Size: 10 - 15

Reviews: System, Engagement

AICPA Firm #: 900005069938

Areas of Experience: 9, 30, 40, 45, 63, 110, 165, 217, 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@caliberaudit.com

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: 9, 20, 30, 40, 45, 50, 55,
63, 260, 380, 383

Provide peer review and related services to small firms and sole practitioners. 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
chinese CPA@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.

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. While we have non-profit experience, we do not have Yellow Book or Single Audit experience. 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
Chad Anaya/6459970

Chad.anaya@fhhcpas.com

Michael Hurley/1191764

Mike.hurley@fhhcpas.com

Lawrence McEwen/1153671

Larry.mcewen@fhhcpas.com

Firm Size: 20 - 50

Reviews: System, Engagement

AICPA Firm #: 900010116242

Areas of Experience: 9, 30, 40, 45, 155, 165,
190, 195, 216, 230, 260,
380, 383, 390, 403

Chad Anaya is a current member of the CA Peer Review Committee. Mike Hurley and Larry McEwen are experienced peer reviewers and members of the EBPAQC. We are available to do inspections.

Fermin Accounting Practices

1536 W 25th St. #115

San Pedro, CA 90732

(310) 866-5457

Herb Fermin / 98001601

hfermin@ferminaccountingpractices.com

www.ferminaccountingpractices.com

Firm Size: 1

Reviews: Engagement

AICPA Firm #: 900004754531

Areas of Experience: 30, 45, 63, 195, 230, 260,
268

Peer Review services include reviews, compilations, prepared financial statements and agreed-upon procedures.

Gatto, Pope & Walwick, LLP

3131 Camino Del Rio North, Ste. 1200

San Diego, CA 92108

(619) 308-8814

Greg Sallee/1600313

www.gpw.cpa

Cindy Musser / 4628679

cindym@gpw.cpa

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

Reviews: Engagement

AICPA Firm #: 900010084160

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

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, LLP

1880 Century Park East, #200

Los Angeles, CA 90067-1602

(310) 432-4048

Robert Moutinho/256111608

rm@gerberco.comwww.gerberco.com

Firm Size: 6 – 10

Reviews: System, Engagement

AICPA Firm #: 900001096294

Areas of Experience:

Grant Bennett Associates, APC

10850 Gold Center Dr., Ste. 260

Rancho Cordova, CA 95670

(916) 922-5109 Fax (916) 641-5200

Dawn Brenner/1172664

dawn@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, 25 200, 260, 300,
380

Incoming Chair of AICPA PRB and member of CA PRC, EBPAQC and GAQC. Thanks to our extensive experience in working with various firms, we have sharpened our ability to adapt to different systems. As a result, we can offer valuable suggestions to help improve your operations. We take pride in our formal approach to business and commitment to delivering helpful insights that meet your needs.

GYL LLP

4120 Concours, Suite 100

Ontario, CA 91764

(909) 948-9990 Fax: (909) 948-9633

John Lerias/1095996

john@gylcpa.comwww.gylcpa.com

Firm Size: 20 – 49

Reviews: System, Engagement

AICPA Firm #: 900010143437

Areas of Experience: 5, 9, 11, 13, 25, 26, 30, 40,
45, 55, 63, 120, 165, 217,
222, 260, 380, 383, 390,
400, 403

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: 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.

**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

patricia@mrbkcpa.comwww.mrbkcpa.com

Firm Size: 20 - 49

Reviews: System, Engagement

AICPA Firm #: 900010097686

Areas of Experience: 5, 9, 13, 25, 30, 40, 45, 50,
55, 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.

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.comwww.lrmcospas.com

Firm Size: 6 – 10

Reviews: System, Engagement

AICPA Firm #: 900010139588

Areas of Experience: 5, 9, 13, 25, 30, 40, 45, 50,
55, 63, 155, 210, 260, 380,
383

Current chair of the California Peer Review Committee and member of 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.

MUN CPAs, LLP

1760 Creekside Oaks Dr., Ste. 160
Sacramento, CA 95833
(916) 929-0540 Fax: (916) 929-0541
Justin Williams/1705666

jjw@muncpas.com

www.muncpas.com

Firm Size: 50 - 99

Reviews: System, Engagement

AICPA Firm #: 900010095095

Areas of Experience: 5, 9, 13, 25, 30, 40, 45, 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.

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: 50 - 99

Reviews: System, Engagement

AICPA Firm #: 900004985170

Areas of Experience: 9, 11, 30, 40, 45, 61, 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 and AICPA Peer Review Board Oversight Task Force.

Price Paige & Company, CPAs, LLP

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

Firm Size: 60+

Reviews: System, Engagement

AICPA Firm #: 900010070349

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

Over 30 years of Government, Not-for-Profit and Single Audit experience. Current Chair of State Board of Accountancy Peer Review Oversight Committee and former Chair of State Board of Accountancy Qualifications Committee. www.ppcpas.com; fausto@ppcpas.com.

Spafford & Landry, Inc.

P. O. Box 8847

Redlands, CA 92375

(909) 792-1852 Fax: (909) 792-2015

Patrick D. Spafford/1643022

pat@spaffordlandry.comwww.spaffordlandry.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010146941

Areas of Experience: 5, 9, 13, 25, 26, 30, 40, 45,
55, 61, 63, 110, 165, 260,
325, 380*Experienced in system reviews. Specializing in single audits, and governmental and non-profit audits.***Suchan & Associates, AAC**

8588 Utica Avenue #100

Rancho Cucamonga, CA 91730

(909) 781-6443 Fax: (909) 476-7390

Michele A. Suchan/4883821

michele@suchancpa.comwww.suchancpa.com

Firm Size: 2 - 5

Reviews: System, Engagement

AICPA Firm #: 900005790322

Areas of Experience: 5, 9, 13, 25, 26, 30, 40, 45,
55, 63, 195, 260**Adelle Torres**

21085 Pennington Lane

Trabuco Canyon, CA 92679

(925) 819-1953 Fax: (714) 707-4294

Adelle Torres/13943

adelletorres@msn.com

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900010120739

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

*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.***Weaver, LLP**

100 W. Walnut St. 7th Flr.

Pasadena, CA 91124

(626) 389-1245

Curt Natham/1525000

curt.natham@weaver.comcnatham@outlook.com

Firm Size: 100+

Reviews: System, Engagement

AICPA Firm #: 900010074522

Areas of Experience: 5, 9, 11, 13, 25, 26, 30,
40, 45, 62, 63, 120, 150,
155, 165, 180, 190, 195,
205, 217, 230, 250, 260,
268, 320, 325, 380, 383,
390, 400, 403*We also provide annual inspection assist services. Member of the AICPA EBP and Governmental Audit Quality Centers. We currently do multiple peer reviews across the United States.*

Wright, Ford, Young & Co.

16140 Sand Canyon Ave.

Irvine, CA 92618

(949) 910-0150

Cynthia M. LeBerthon/4353009

cleberthon@cpa-wfy.comwww.cpa-wfy.com

Firm Size: 50 – 99

Reviews: System, Engagement

AICPA Firm #: 900010094538

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

*Former chair and current member of the California Peer Review Committee. Member of the AICPA Governmental and Employee Benefit Plan Audit Quality Centers. Consultive approach to your peer review.***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

4747 N 7th Street, Suite 413
Phoenix, AZ 85014
(602) 230-9480 Fax: (602) 230-9570

Joe Evers/1045527

Joe@eversrobinson.com

Erin Lopez / 255329349

erin@eversrobinson.com

Firm Size: 2 – 5

Reviews: System, Engagement

AICPA Firm #: 900010109048

Areas of Experience: 380, 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

Have performed peer reviews since 1999 with emphasis on small to medium sized firms. Member of the Governmental Audit Quality Center. 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@hm.cpa

www.heinfeldmeech.com

Firm Size: 45+

Reviews: System, Engagement

AICPA Firm #: 900010101495

Areas of Experience: 5, 11, 9, 13, 25, 26, 30, 40,
45, 50, 55, 61, 62, 63, 260,
320, 325, 380

Experts in governmental audit engagements including extensive experience with Single Audits and School Districts. Peer Reviewers have held positions with AICPA GAQC EC and AICPA Technical Issues Committee and enjoy educating firms on how to improve documentation. We look forward to hearing from you.

Kevin D. Smith, CPA, PLLC

16628 South 25th Street

Phoenix, AZ 85048

(602) 284-7203

Kevin D. Smith/2320229

kevin@kevindsmithcpa.comwww.kevindsmithcpa.com

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900003626562

Areas of Experience: 9, 30, 40, 45, 50, 55, 380

Member of the Employee Benefit Plan Audit Quality Center. Member of the California Society of CPAs Peer Review Committee. Performed peer reviews since 2009.

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.comwww.kondlercpa.com

Firm Size: 10 – 20

Reviews: Engagements

AICPA Firm #: 900005049351

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

Engagement Reviews Only Services concentrated in FS Reviews, Compilations, Preparations and Agreed-Upon-Procedures for casinos, common interest realty associations (HOAs) and general business.

New York**Lilling & Company LLP**

2 Seaview Blvd. Ste. 200

Port Washington, NY 11050-4634

(516) 829-1099

Mark Lilling/1044175

mlilling@lillingcpa.comwww.Lillingcpa.com

Firm Size: 10 - 20

Reviews: System, Engagement, COA and IP

AICPA Firm #: 900010083545

Areas of Experience: 9, 14, 16, 30, 40, 45, 61, 62, 63, 155, 165, 230, 260, 380, 450, 900

National peer review leader – 30+ years of system and engagement reviews. Trusted nationwide for compliance, confidentiality and efficiency. Offering consulting and monitoring at fixed-fee terms.

North Dakota

James L. Ulvog, CPA

PO Box 7428

Williston, ND 58803

(909) 296-1487 Fax: (888) 958-2407

James L. Ulvog/1142295

james@ulvogcpa.comwww.ulvogcpa.com

Firm Size: 1

Reviews: System, Engagement

AICPA Firm #: 900010152582

Areas of Experience: 9, 30, 40, 45, 260

Providing engagement and system reviews in California since 2011. Continuing to serve the California community from North Dakota after relocation in 2022.

Texas

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

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