
2019 Inspection RSM US LLP

(Headquartered in Chicago, Illinois)

December 17, 2020

PCAOB

Public Company Accounting Oversight Board

THIS IS A PUBLIC VERSION OF A PCAOB INSPECTION REPORT

PORTIONS OF THE COMPLETE REPORT ARE OMITTED FROM THIS DOCUMENT IN ORDER TO COMPLY WITH SECTIONS 104(g)(2) AND 105(b)(5)(A) OF THE SARBANES-OXLEY ACT OF 2002

PCAOB RELEASE NO. 104-2021-009A

(Includes portions of Part II of the full report that were not included in PCAOB Release No. 104-2021-009)

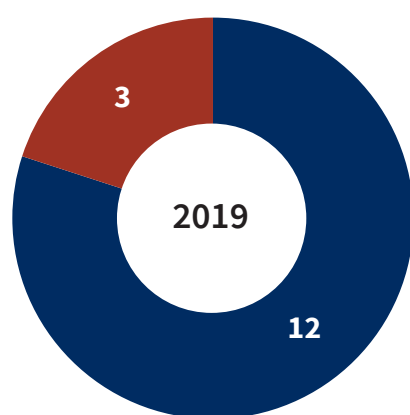
Executive Summary

Our 2019 inspection report on RSM US LLP provides information on our inspection to assess the firm's compliance with Public Company Accounting Oversight Board ("PCAOB") standards and rules and other applicable regulatory and professional requirements. This executive summary offers a high-level overview of: (1) Part I.A of the report, which discusses deficiencies ("Part I.A deficiencies") in certain issuer audits that were of such significance that we believe the firm, at the time it issued its audit report(s), had not obtained sufficient appropriate audit evidence to support its opinion on the issuer's financial statements and/or internal control over financial reporting ("ICFR"), and (2) Part I.B of the report, which discusses deficiencies that do not relate directly to the sufficiency or appropriateness of evidence the firm obtained to support its opinion(s) but nevertheless relate to instances of non-compliance with PCAOB standards or rules.

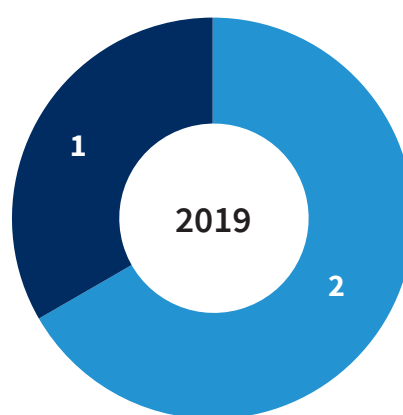
The fact that we have included a deficiency in this report — other than those deficiencies for audits with incorrect opinions on the financial statements and/or ICFR — does not necessarily mean that the issuer's financial statements are materially misstated or that undisclosed material weaknesses in ICFR exist. If a deficiency is included in Part I.A or Part I.B of this report, it does not necessarily mean that the firm has not addressed the deficiency.

Overview of the 2019 Deficiencies Included in Part I

Three of the 15 issuer audits we reviewed in 2019 are included in Part I.A of this report due to the significance of the deficiencies identified. The identified deficiencies primarily related to the firm's testing of controls over and/or substantive testing of the allowance for loan losses.



■ Audits without Part I.A deficiencies
■ Audits with Part I.A deficiencies



■ Deficiencies in both financial statement and ICFR audits
■ Deficiencies in the financial statement audit only
■ Deficiencies in the ICFR audit only

The most common Part I.A deficiencies in 2019 related to testing the design or operating effectiveness of controls selected for testing.

An additional deficiency identified during the 2019 inspection that did not relate directly to the sufficiency or appropriateness of evidence the firm obtained to support its opinion(s), which appears in Part I.B, related to the firm's audit report.

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2019 Inspection

During the PCAOB's 2019 inspection of RSM US LLP, we assessed the firm's compliance with laws, rules, and professional standards applicable to the audits of public companies.

We selected for review 15 audits of issuers with fiscal years generally ending in 2018. For each issuer audit selected, we reviewed a portion of the audit. We also evaluated elements of the firm's system of quality control.

What's Included in this Inspection Report

This report includes the following sections:

- **Overview of the 2019 Inspection and Historical Data by Inspection Year:** Information on our inspection, historical data, and common deficiencies.
- **Part I – Inspection Observations:**
 - o **Part I.A:** Deficiencies that were of such significance that we believe the firm, at the time it issued its audit report(s), had not obtained sufficient appropriate audit evidence to support its opinion on the issuer's financial statements and/or ICFR.
 - o **Part I.B:** Deficiencies that do not relate directly to the sufficiency or appropriateness of evidence the firm obtained to support its opinion(s) but nevertheless relate to instances of non-compliance with PCAOB standards or rules.
- **Part II – Observations Related to Quality Control:** Criticisms of, or potential defects in, the firm's system of quality control. Section 104(g)(2) of the Sarbanes-Oxley Act ("the Act") restricts us from publicly disclosing Part II deficiencies unless the firm does not address the criticisms or potential defects to the Board's satisfaction no later than 12 months after the issuance of this report.
- **Appendix A – Firm's Response to the Draft Inspection Report:** The firm's response to a draft of this report, excluding any portion granted confidential treatment.

2019 Inspection Approach

In selecting issuer audits for review, we use both risk-based and random methods of selection. We make most selections based on (1) our internal evaluation of audits we believe have a heightened risk of material misstatement, including those with challenging audit areas, and (2) other risk-based characteristics, including issuer and firm considerations. We select the remaining audits randomly to provide an element of unpredictability.

When we review an audit, we do not review every aspect of the audit. Rather, we generally focus our attention on audit areas we believe to be of greater complexity, areas of greater significance or with a heightened risk of material misstatement to the issuer's financial statements, and areas of recurring deficiencies. We may also select some audit areas for review in a manner designed to incorporate unpredictability.

Our selection of audits for review does not constitute a representative sample of the firm's total population of issuer audits. Additionally, our inspection findings are specific to the particular portions of the issuer audits reviewed. They are not an assessment of all of the firm's audit work nor of all of the audit procedures performed for the audits reviewed.

View the details on the [scope of our inspections and our inspections procedures](#).

Overview of the 2019 Inspection and Historical Data by Inspection Year

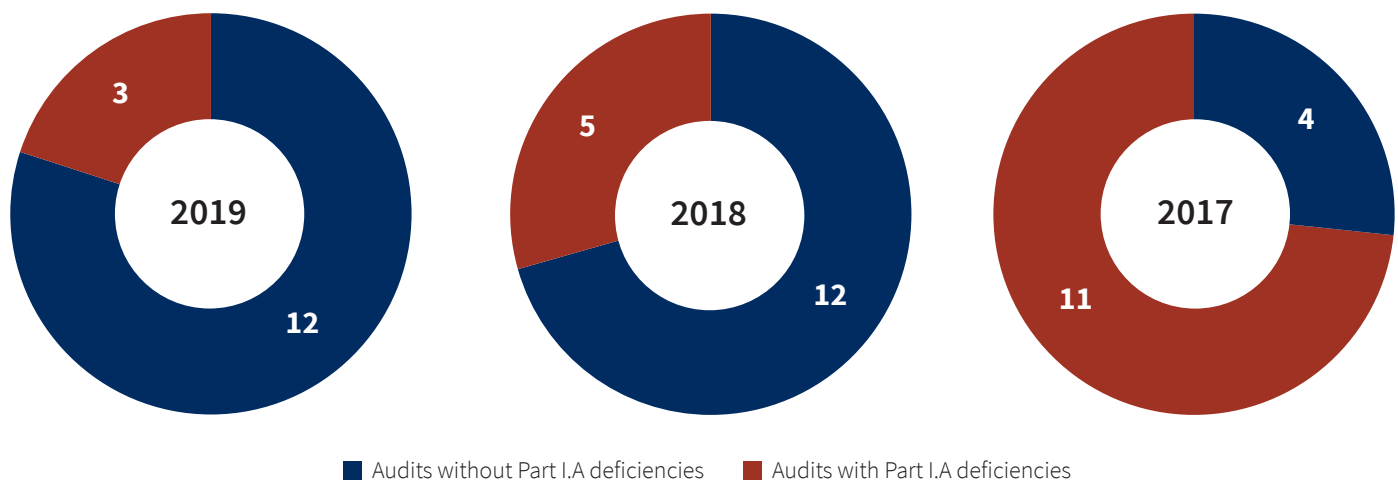
The following information provides an overview of our 2019 inspection as well as data from the previous two inspections. We use a combination of risk-based and random methods to select audits for review and to identify areas on which we focus our review. Because our inspection process evolves over time, it can, and often does, focus on a different mix of audits and audit areas from year to year and firm to firm. As a result of this variation, we caution that our inspection results are not necessarily comparable over time or among firms.

Audits Reviewed

	2019	2018	2017
Total audits reviewed	15	17	15
Audits in which the firm was the principal auditor	15	17	15
Integrated audits of financial statements and ICFR	10	12	12
Risk-based selections	13	17	15
Random selections	2	0	0

Part I.A Deficiencies in Audits Reviewed

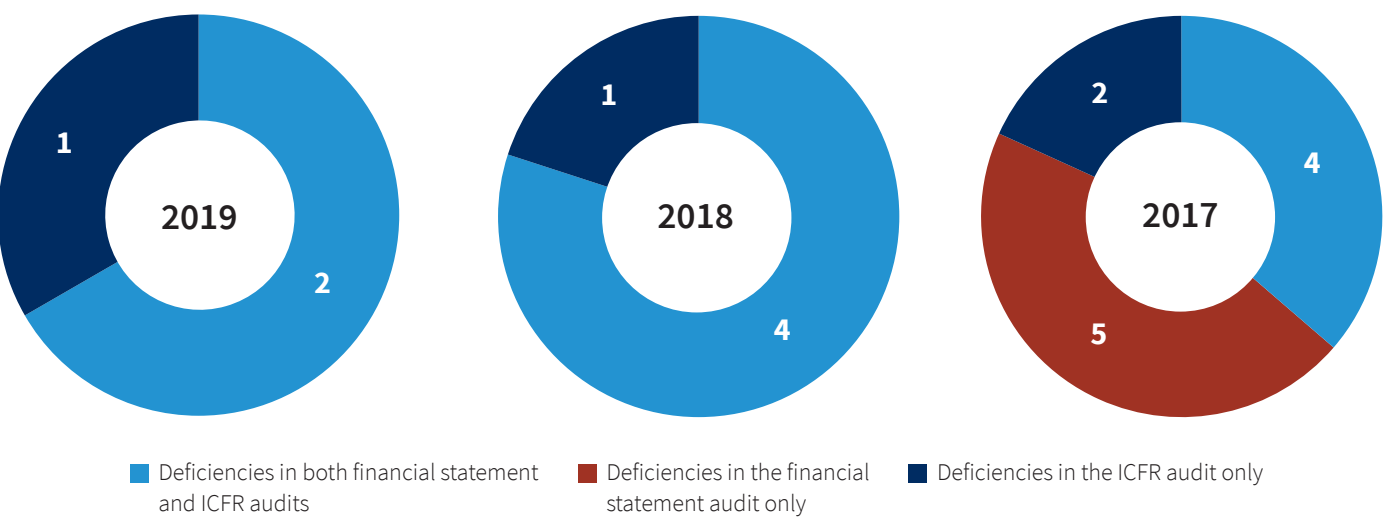
In 2019, two of the three audits appearing in Part I.A were selected for review using risk-based criteria. In both 2018 and 2017, all audits appearing in Part I.A were selected for review using risk-based criteria.



If a deficiency is included in Part I.A of our report, it does not necessarily mean that the firm has not addressed the deficiency. In many cases, the firm has performed remedial actions after the issue was identified. Depending on the circumstances, remedial actions may include performing additional audit procedures, informing management of the issuer of the need for changes to the financial statements or reporting on ICFR, or taking steps to prevent reliance on prior audit reports. Our inspection normally includes a review, on a sample basis, of the adequacy of a firm's remedial actions, either with respect to previously identified deficiencies or deficiencies identified during the current inspection. If a firm does not take appropriate actions to address deficiencies, we may criticize its system of quality control or pursue a disciplinary action.

The fact that we have included a deficiency in our report — other than those deficiencies for audits with incorrect opinions on the financial statements and/or ICFR — does not necessarily mean that the issuer’s financial statements are materially misstated or that undisclosed material weaknesses in ICFR exist. It is often not possible for us to reach a conclusion on those points based on our inspection procedures and related findings because, for example, we have only the information that the auditor retained and the issuer’s public disclosures. We do not have direct access to the issuer’s management, underlying books and records, and other information.

Audits Affected by the Deficiencies Identified in Part I.A



The following tables and graphs summarize inspection-related information, by inspection year, for 2019 and the previous two inspections. We caution against making any comparison of the data provided without reading the descriptions of the underlying deficiencies in each respective inspection report.

Most Frequently Identified Part I.A Deficiencies

Deficiencies in audits of financial statements	Audits with Part I.A deficiencies		
	2019	2018	2017
Did not perform substantive procedures to obtain sufficient evidence as a result of overreliance on controls (due to deficiencies in testing controls)	1	3	5
Did not sufficiently evaluate significant assumptions or data that the issuer used in developing an estimate	1	2	6

Deficiencies in ICFR audits	Audits with Part I.A deficiencies		
	2019	2018	2017
Did not perform sufficient testing of the design and/or operating effectiveness of controls selected for testing	2	3	5
Did not appropriately evaluate control deficiencies	1	2	1
Did not identify and/or sufficiently test controls over the accuracy and completeness of data or reports that the issuer used in the operation of controls	1	3	4

Audit Areas Most Frequently Reviewed

This table reflects the five audit areas we have selected most frequently for review in each inspection year (and the related Part I.A deficiencies). For the issuer audits selected for review, we selected these areas because they were generally significant to the issuer's financial statements, may have included complex issues for auditors, and/or involved complex judgments in (1) estimating and auditing the reported value of related accounts and disclosures and (2) implementing and auditing the related controls.

2019			2018			2017		
Audit area	Audits reviewed	Audits with Part I.A deficiencies	Audit area	Audits reviewed	Audits with Part I.A deficiencies	Audit area	Audits reviewed	Audits with Part I.A deficiencies
Revenue and related accounts	8	1	Revenue and related accounts	9	3	Revenue and related accounts	10	5
Investment securities	6	1	Investment securities	6	0	Investment securities	7	2
Allowance for loan losses	4	2	Inventory	5	0	Allowance for loan losses	5	4
Inventory	4	1	Business combinations	4	3	Business combinations	4	1
Cash and cash equivalents	4	0	Allowance for loan losses	4	2	Inventory	4	0

Audit Areas with Frequent Part I.A Deficiencies

This table reflects the audit areas with the most frequently identified Part I.A deficiencies in each inspection year with the corresponding results for the other two years presented.

Audit area	2019		2018		2017	
	Audits with Part I.A deficiencies	Audits reviewed	Audits with Part I.A deficiencies	Audits reviewed	Audits with Part I.A deficiencies	Audits reviewed
Allowance for loan losses	2	4	2	4	4	5
Revenue and related accounts	1	8	3	9	5	10
Investment securities	1	6	0	6	2	7
Inventory	1	4	0	5	0	4
Business combinations	0	3	3	4	1	4

Allowance for loan losses: The deficiencies in 2019, 2018, and 2017 primarily related to testing controls over the valuation of the allowance for loan losses and the resulting overreliance on controls when performing substantive testing.

Revenue and related accounts: The deficiencies in 2019 related to testing controls over revenue and related accounts. The deficiencies in 2018 and 2017 related to substantive testing of, and testing controls over, revenue and related accounts.

Investment securities: The deficiencies in 2019 and 2017 primarily related to testing controls over investment securities.

Inventory: The deficiencies in 2019 related to testing controls over inventory.

Business combinations: The deficiencies in 2018 related to substantive testing of, and testing controls over, the inputs and assumptions that the issuer used to value the acquired assets. The deficiency in 2017 related to the substantive testing of the valuation of acquired inventory.

Auditing Standards Associated with Identified Part I Deficiencies

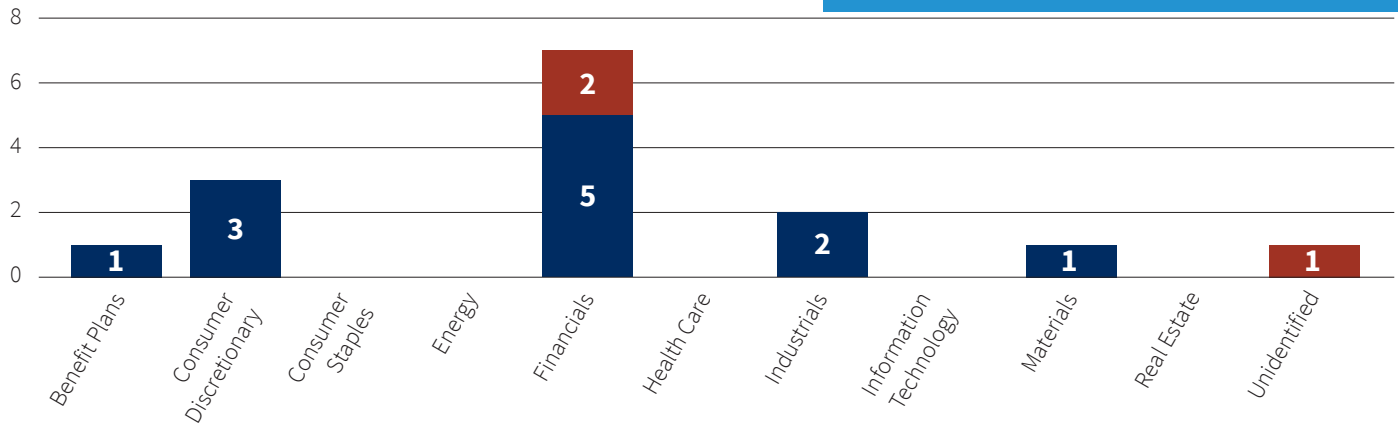
The following lists the auditing standards referenced in Part I.A of the 2019 and the previous two inspection reports and the number of times that the standard is cited in Part I.A.

PCAOB Auditing Standards	2019	2018	2017
<i>AS 1105, Audit Evidence</i>	0	2	2
<i>AS 1210, Using the Work of a Specialist</i>	0	3	0
<i>AS 2201, An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements</i>	8	19	32
<i>AS 2301, The Auditor's Responses to the Risks of Material Misstatement</i>	1	3	6
<i>AS 2305, Substantive Analytical Procedures</i>	0	1	0
<i>AS 2315, Audit Sampling</i>	1	4	9
<i>AS 2501, Auditing Accounting Estimates</i>	1	0	5
<i>AS 2502, Auditing Fair Value Measurements and Disclosures</i>	0	3	1
<i>AS 2605, Consideration of the Internal Audit Function</i>	0	0	1
<i>AS 2810, Evaluating Audit Results</i>	0	1	1

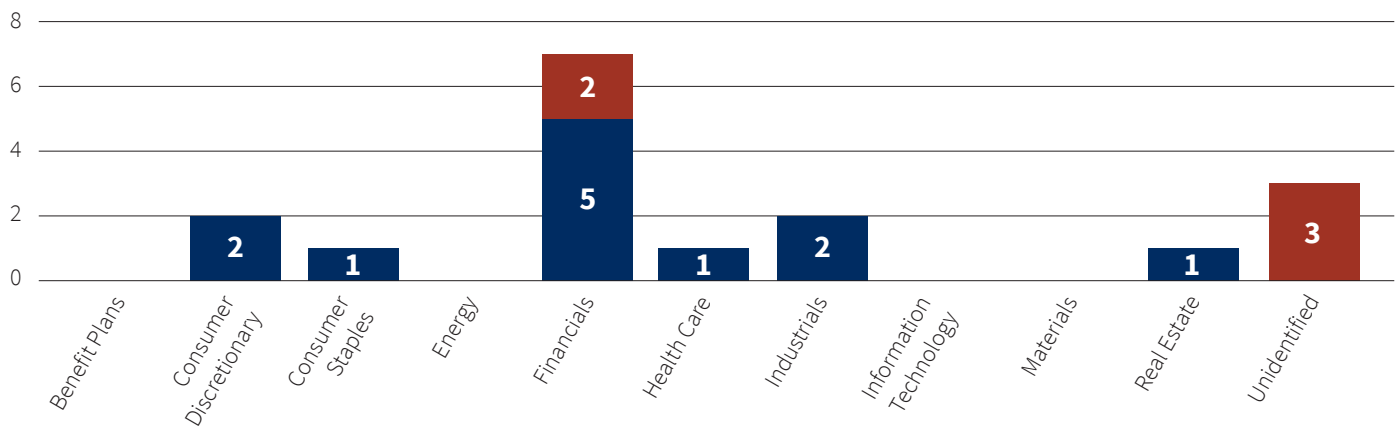
Inspection Results by Issuer Industry Sector

The majority of industry sector data is based on Global Industry Classification Standard ("GICS") data obtained from Standard & Poor's ("S&P"). In instances where GICS data for an issuer is not available from S&P, classifications are assigned based upon North American Industry Classification System data. In instances where classifying an issuer using its industry sector could make an issuer identifiable, we have instead classified such issuer(s) as "unidentified."

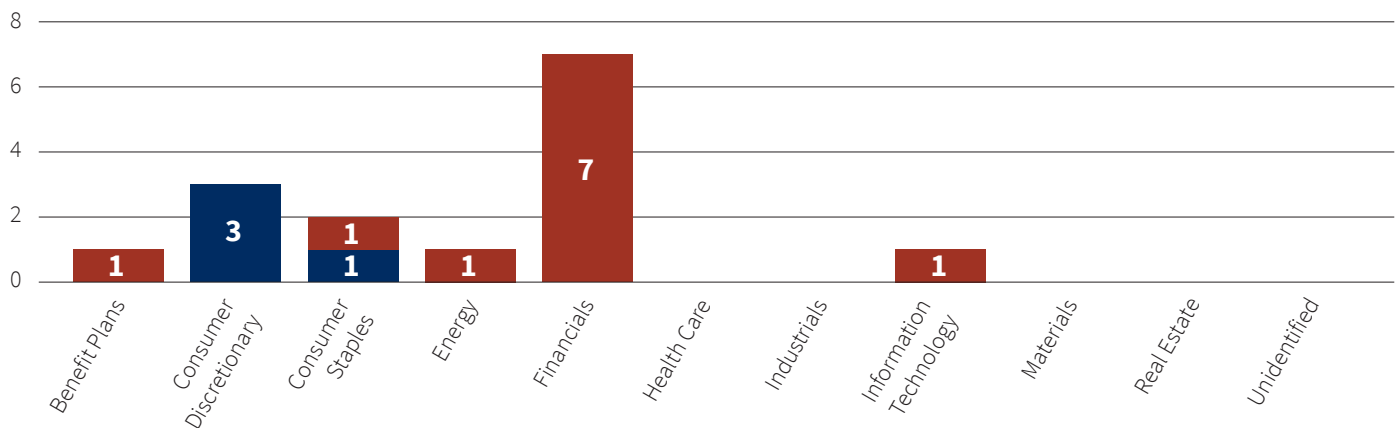
2019



2018



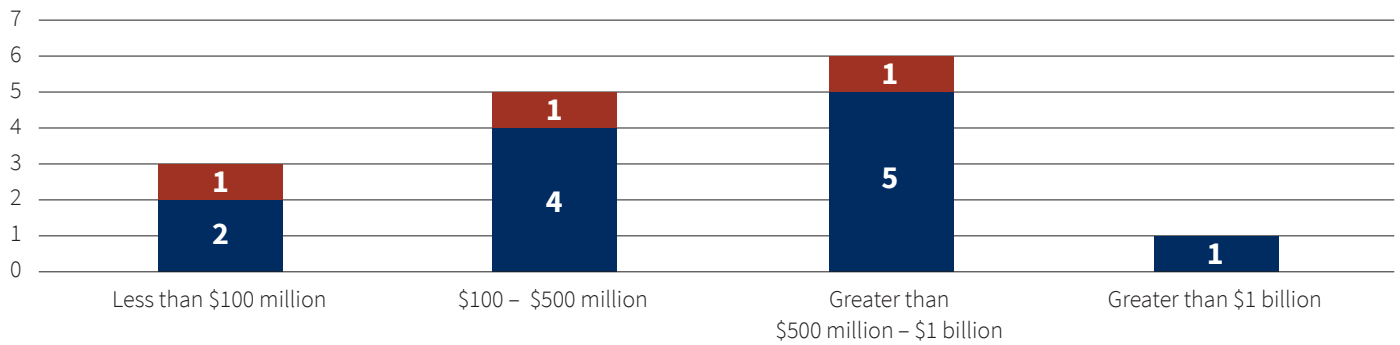
2017



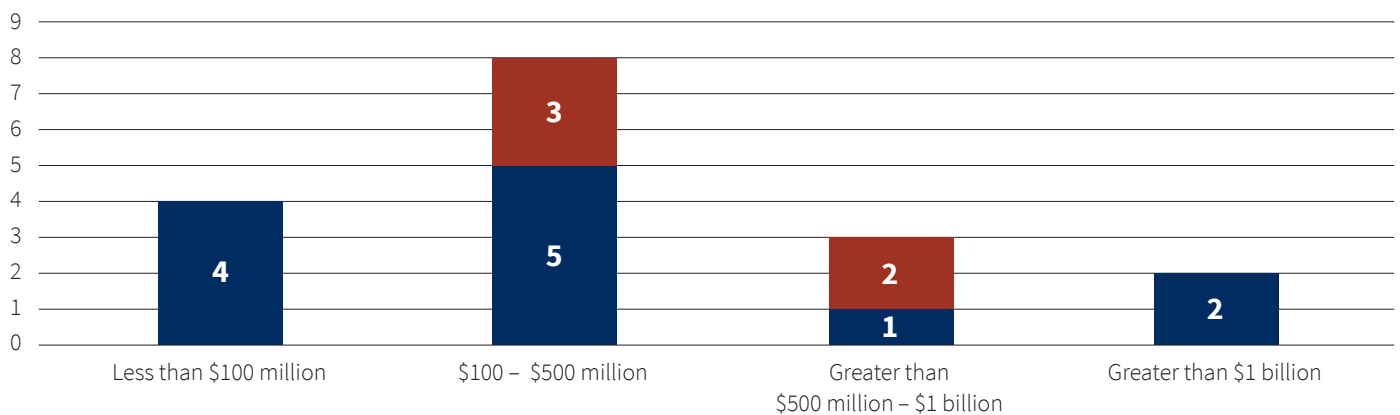
■ Audits without Part I.A deficiencies ■ Audits with Part I.A deficiencies

Inspection Results by Issuer Revenue Range

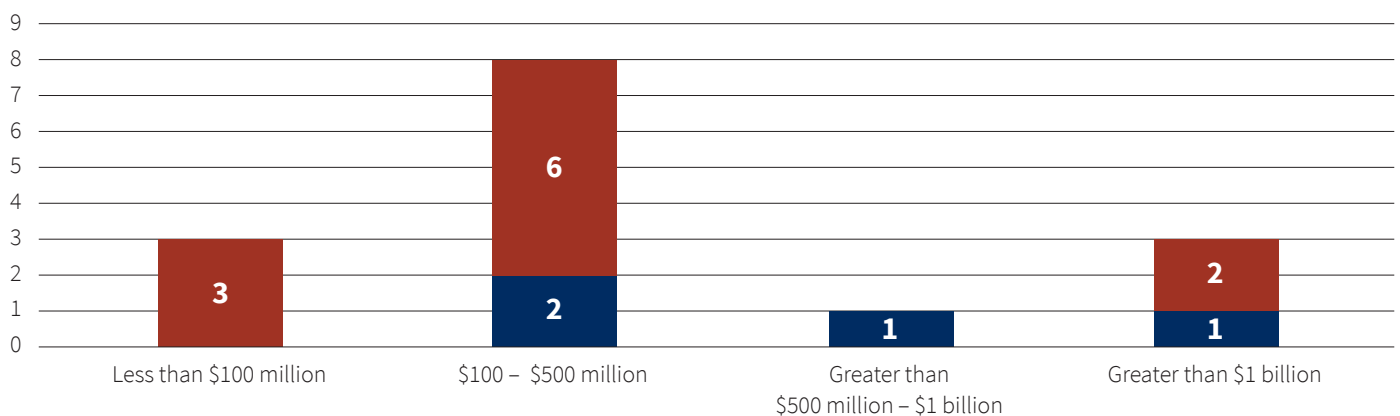
2019



2018



2017



■ Audits without Part I.A deficiencies ■ Audits with Part I.A deficiencies

Classification of Audits with Part I.A Deficiencies

Within Part I.A of this report, we classify each issuer audit in one of the categories discussed below based on the Part I.A deficiency or deficiencies identified in our review.

The sole purpose of this classification system is to group and present issuer audits by the number of Part I.A deficiencies we identified within the audit as well as to highlight audits with an incorrect opinion on the financial statements and/or ICFR.

Audits with an Incorrect Opinion on the Financial Statements and/or ICFR

This classification includes instances where a deficiency was identified in connection with our inspection and, as a result, an issuer's financial statements were determined to be materially misstated, and the issuer restated its financial statements. It also includes instances where a deficiency was identified in connection with our inspection and, as a result, an issuer's ICFR was determined to be ineffective, or there were additional material weaknesses that the firm did not identify, and the firm withdrew its opinion, or modified its report, on ICFR. This classification does not include instances where, unrelated to our review, an issuer restated its financial statements and/or an issuer's ICFR was determined to be ineffective. Any deficiencies identified in connection with our reviews of these audits would be included in the audits with multiple deficiencies or audits with a single deficiency classification below.

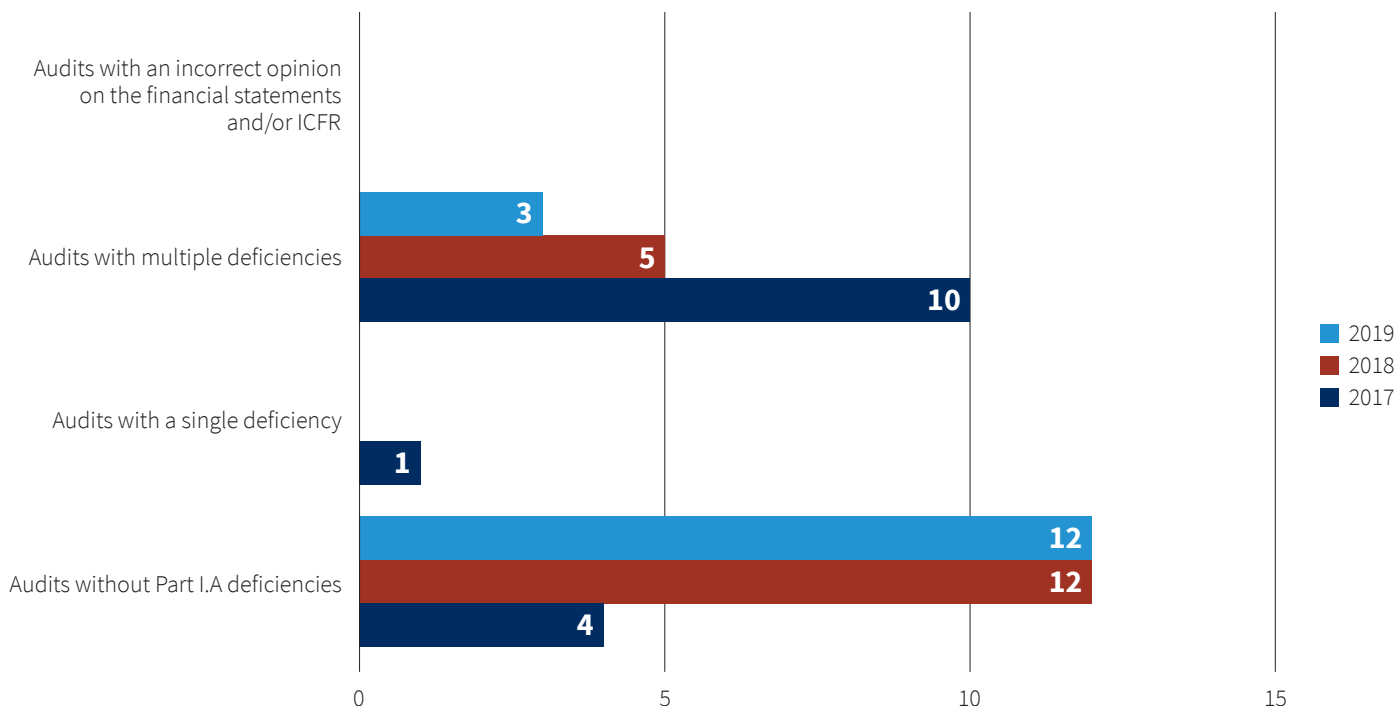
Audits with Multiple Deficiencies

This classification includes instances where multiple deficiencies were identified that related to a combination of one or more financial statement accounts, disclosures, and/or important controls in an ICFR audit.

Audits with a Single Deficiency

This classification includes instances where a single deficiency was identified that related to a financial statement account or disclosure or to an important control in an ICFR audit.

Number of Audits in Each Category



Part I: Inspection Observations

Part I.A of our report discusses deficiencies that were of such significance that we believe the firm, at the time it issued its audit report(s), had not obtained sufficient appropriate audit evidence to support its opinion on the issuer's financial statements and/or ICFR. Part I.B discusses deficiencies that do not relate directly to the sufficiency or appropriateness of evidence the firm obtained to support its opinion(s) but nevertheless relate to instances of non-compliance with PCAOB standards or rules. Consistent with the Act, it is the Board's assessment that nothing in Part I of this report deals with a criticism of or potential defect in the firm's quality control system. Any such criticisms or potential defects are discussed in Part II. Further, you should not infer from any Part I deficiency or combination of deficiencies that a quality control finding is identified in Part II.

Part I.A: Audits with Unsupported Opinions

This section of our report discusses the deficiencies identified, by specific issuer audit reviewed, in the audit work supporting the firm's opinion on the issuer's financial statements and/or ICFR.

We identify each issuer by a letter (e.g., Issuer A). Each deficiency could relate to several auditing standards, but we reference the PCAOB standard(s) that most directly relates to the requirement with which the firm did not comply.

Issuer audits are presented below within their respective deficiency classifications (as discussed previously). Within the classifications, we generally present the audits based on our assessment as to the relative significance of the identified deficiencies taking into account the significance of the financial statement accounts and/or disclosures affected, and/or the nature or extent of the deficiencies.

Audits with an Incorrect Opinion on the Financial Statements and/or ICFR

None

Audits with Multiple Deficiencies

Issuer A – Financials

Type of audit and related areas affected

In our review, we identified deficiencies in the financial statement and ICFR audits related to the **Allowance for Loan Losses ("ALL")** and **Investment Securities**.

Description of the deficiencies identified

With respect to the **ALL**:

The firm selected for testing two review controls over the qualitative component of the ALL. The firm did not evaluate the review procedures that the control owners performed, including the procedures used to identify items for follow up and the procedures to determine whether those items were appropriately resolved. (AS 2201.42 and .44)

The firm's approach to substantively test the qualitative component of the ALL was to review and test management's process. The firm did not sufficiently evaluate the appropriateness of the issuer's ALL methodology and the reasonableness of the significant inputs and assumptions used because it limited its procedures to comparing the basis-point adjustments for economic and other factors that the issuer used at year end to those used in the prior period. (AS 2501.11)

With respect to **Investment Securities**:

The issuer recorded the fair values of available-for-sale securities based on the prices it obtained from an external pricing service. The firm selected for testing a control that consisted of the comparison of these prices to prices obtained from another external pricing service. In evaluating the design of this control, the firm did not identify that the prices obtained from the other pricing service were derived from the same pricing source as the one the issuer used to record the fair value of the securities. (AS 2201.42)

Issuer B – Financials

Type of audit and related area affected

In our review, we identified deficiencies in the financial statement and ICFR audits related to the **ALL**.

Description of the deficiencies identified

The firm selected for testing a control that the issuer intended to be an objective review of assigned loan grades. The firm concluded that this control was deficient because the control owners were not independent of the department responsible for assigning the loan grades. The firm identified other controls over the review of assigned loan grades that it believed would compensate for this control deficiency. The firm did not identify that the control owners for these controls also were not independent of the department responsible for assigning the loan grades. (AS 2201.68)

The sample sizes the firm used in certain of its substantive procedures to test the reasonableness of assigned loan grades were too small to provide sufficient appropriate audit evidence because these procedures were designed based on a level of control reliance that was not supported due to deficiencies in the firm's control testing discussed above. (AS 2301.16, .18, and .37; AS 2315.19, .23, and .23A)

Issuer C

Type of audit and related areas affected

In our review, we identified deficiencies in the ICFR audit related to **Revenue, Inventory, and Sales Commission Expense and Sales Commission Payable**.

Description of the deficiencies identified

The issuer processed and recorded transactions related to revenue, inventory, and sales commission expense and sales commission payable using several information-technology ("IT") systems, including its enterprise resource planning ("ERP") system. The accuracy and completeness of the data and reports from the ERP system depended on effective IT general controls ("ITGCs"). The firm identified a significant deficiency in ITGCs related to user access to the ERP system.

With respect to **Revenue**:

The firm selected for testing an automated control designed to recognize revenue when goods were shipped based on interfaces between various IT systems. The firm did not directly test this control because its procedures were substantive in nature. (AS 2201.42, .44, and .B9)

The firm selected for testing a control that consisted of the issuer's review of revenue transactions for appropriate cut-off that used data and reports generated and maintained by the ERP system and an inventory management system. The firm's testing of this control was not sufficient because it did not consider the implications of the ineffective ITGCs over the ERP system as discussed above. Further, the firm did not identify and test any controls over the accuracy and completeness of the data and reports from the issuer's inventory management system, beyond determining that the control owner had reviewed the parameters of the reports generated by this system. (AS 2201.39 and .46)

With respect to **Inventory**:

The firm selected for testing various controls over inventory that used data maintained by the ERP system. The firm's testing of these controls was not sufficient because it did not consider the implications of the ineffective ITGCs over this system as discussed above. (AS 2201.46)

The firm selected for testing an automated control that consisted of the recording of inventory upon receipt. The firm did not obtain an understanding of how the system was configured to initiate, process, and record the receipt of inventory. As a result, the firm did not test the configuration of this control or perform other procedures that would have provided sufficient appropriate audit evidence that the control was designed and operating effectively. (AS 2201.34, .42, and .44)

With respect to **Sales Commission Expense and Sales Commission Payable**:

The firm selected for testing controls that consisted of the issuer's reviews of sales commission expense, sales commission payable, related adjustments, exceptions, and a reconciliation of data between certain systems. The firm did not identify and test any controls over the accuracy and completeness of the commissionable sales volume data that the control owners used in the operation of these controls. (AS 2201.39)

Audits with a Single Deficiency

None

Part I.B: Other Instances of Non-Compliance with PCAOB Standards or Rules

This section of our report discusses any deficiencies we identified that do not relate directly to the sufficiency or appropriateness of evidence the firm obtained to support its opinion(s) but nevertheless relate to instances of non-compliance with PCAOB standards or rules. When we review an audit, we do not review every aspect of the audit. As a result, the area below was not necessarily reviewed on every audit. In some cases, we assess the firm's compliance with specific PCAOB standards or rules on other audits that were not otherwise selected for review and may include instances of non-compliance below.

We identified the following deficiency:

In one of 15 audits reviewed, the firm's audit report did not include statements that (1) the audit was conducted in accordance with the standards of the PCAOB and (2) PCAOB standards require that the auditor plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. In this instance, the firm was non-compliant with AS 3101, *The Auditor's Report on an Audit of Financial Statements When the Auditor Expresses an Unqualified Opinion*.

Part II: Observations Related To Quality Control

Part II of our report discusses criticisms of, and potential defects in, the firm's system of quality control.

Deficiencies are included in Part II if an analysis of the inspection results, including the results of the reviews of individual audits, indicates that the firm's system of quality control does not provide reasonable assurance that firm personnel will comply with applicable professional standards and requirements. Generally, the report's description of quality control criticisms is based on observations from our inspection procedures.

Any changes or improvements to its system of quality control that the firm may have brought to the Board's attention may not be reflected in this report, but are taken into account during the Board's assessment of whether the firm has satisfactorily addressed the quality control criticisms or defects no later than 12 months after the issuance of this report.

Criticisms of, and potential defects in, the firm's system of quality control, to the extent any are identified, are nonpublic when the reports are issued. If a firm does not address to the Board's satisfaction any criticism of, or potential defect in, the firm's system of quality control within 12 months after the issuance of our report, any such deficiency will be made public.

Testing Controls

The inspection results indicate that the firm's system of quality control does not provide reasonable assurance that the work performed by the firm's personnel with respect to testing controls will meet the requirements of AS 2201. (QC 20.03 and .17)

In two audits,¹ both of which are included in Part I.A, the inspection team identified deficiencies related to the firm's testing of the design and operating effectiveness of controls, including testing controls that included a review element.

* * * *

Supervision of the Audit

The inspection results indicate that the firm's system of quality control does not provide reasonable assurance that the supervisory activities, including reviews of audit work, performed by the firm's engagement partners will meet the requirements of AS 1201. (QC 20.03 and .17)

In four audits,² three³ of which are included in Part I.A and one⁴ of which is included in Part I.B, the inspection team identified one or more deficiencies that the engagement partner should have identified and appropriately addressed but did not. In one audit,⁵ the engagement team had identified a significant risk, including a fraud risk, in the area in which a deficiency was identified. In one audit,⁶ the engagement partner did not identify a deficiency in the audit report.

¹ Issuers A and C

² Issuers A, B, C, and D

³ Issuers A, B, and C

⁴ Issuer D

⁵ Issuer A

⁶ Issuer D

Appendix A: Firm's Response to the Draft Inspection Report

Pursuant to section 104(f) of the Act, 15 U.S.C. § 7214(f), and PCAOB Rule 4007(a), the firm provided a written response to a draft of this report. Pursuant to section 104(f) of the Act and PCAOB Rule 4007(b), the firm's response, excluding any portion granted confidential treatment, is attached hereto and made part of this final inspection report.

The Board does not make public any of a firm's comments that address a nonpublic portion of the report unless a firm specifically requests otherwise. In some cases, the result may be that none of a firm's response is made publicly available.

In addition, pursuant to section 104(f) of the Act, 15 U.S.C. § 7214(f), and PCAOB Rule 4007(b), if a firm requests, and the Board grants, confidential treatment for any of the firm's comments on a draft report, the Board does not include those comments in the final report. The Board routinely grants confidential treatment, if requested, for any portion of a firm's response that addresses any point in the draft that the Board omits from, or any inaccurate statement in the draft that the Board corrects in, the final report.



RSM US LLP

1 South Wacker
Suite 800
Chicago, IL 60606

December 2, 2020

Mr. George Botic
Director, Division of Registration and Inspections
Public Company Accounting Oversight Board
1666 K Street NW
Washington, DC 20006

Re: Response to Part I of the Public Company Accounting Oversight Board (PCAOB) Draft Report on
2019 Inspection of RSM US LLP

Dear Mr. Botic:

On behalf of RSM US LLP, we are pleased to provide our response to Part I of the PCAOB's Draft Report on the 2019 Inspection of RSM US LLP dated October 30, 2020 ("Draft Report").

We have thoroughly evaluated the matters described in Part I of the Draft Report and have taken appropriate actions to address the findings in accordance with PCAOB rules and auditing standards and our policies.

We support the PCAOB's inspection process and believe that it helps us improve the quality of our audit engagements. RSM US LLP is committed to using the inspection comments and observations to improve our system of quality control. We have a long history of audit quality founded on our commitment to integrity, objectivity and excellence.

We appreciate the opportunity to provide our response to the Draft Report and remain committed to working with the PCAOB to improve audit quality.

Sincerely,

Joseph Adams
Managing Partner and Chief Executive Officer

Joel Shamon
National Audit Leader

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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