
2022 Inspection KCCW Accountancy Corp.

(Headquartered in Diamond Bar, California)

December 11, 2023

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



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2022 INSPECTION

In the 2022 inspection of KCCW Accountancy Corp., the Public Company Accounting Oversight Board (PCAOB) assessed the firm's compliance with laws, rules, and professional standards applicable to the audits of public companies.

We selected for review two audits of issuers with fiscal years ending in 2021. For each issuer audit selected, we reviewed a portion of the audit. We also evaluated elements of the firm's system of quality control.

2022 Inspection Approach

In selecting issuer audits for review, we use a risk-based method of selection. We make 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. In certain situations, we may select all of the firm's issuer audits for review.

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 necessarily 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 or 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 2022 INSPECTION AND HISTORICAL DATA BY INSPECTION YEAR

The following information provides an overview of our 2022 inspection as well as data from the previous inspection. We use a risk-based method 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 inspection to inspection and firm to firm. Further, a firm's business, the applicable auditing standards, or other factors can change from the time of one inspection to the next. As a result of these variations, we caution that our inspection results are not necessarily comparable over time or among firms.

Firm Data and Audits Selected for Review

	2022	2019
Firm data		
Total issuer audit clients in which the firm was the principal auditor	10	16
Total engagement partners on issuer audit work¹	1	3
Audits reviewed		
Total audits reviewed	2	3
Audits in which the firm was the principal auditor	2	3
Integrated audits of financial statements and internal control over financial reporting (ICFR)	0	0
Audits with Part I.A deficiencies	2	1
Percentage of audits with Part I.A deficiencies	100%	33%

If we include a deficiency 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 deficiency 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.

¹ The number of engagement partners on issuer audit work represents the total number of firm personnel (not necessarily limited to personnel with an ownership interest) who had primary responsibility for an issuer audit (as defined in AS 1201, *Supervision of the Audit Engagement*) during the twelve-month period preceding the outset of the inspection.

Our inspection may include 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.

If we include a deficiency in our report — other than those deficiencies for audits with incorrect opinions on the financial statements and/or ICFR — it 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.

Audit Areas Most Frequently Reviewed

This table reflects the audit areas we have selected most frequently for review in the 2022 inspection and the previous inspection. 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.

2022		2019	
Audit area	Audits reviewed	Audit area	Audits reviewed
Cash and cash equivalents	2	Cash and cash equivalents	3
Related party transactions	2	Accruals and other liabilities	2
Revenue and related accounts	2	Revenue and related accounts	2
Financial statement presentation and disclosures	1	Expenses	1
		Certain assets	1

PART I: INSPECTION OBSERVATIONS

Part I.A of our report discusses deficiencies, if any, 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(s) on the issuer's financial statements and/or ICFR.

Part I.B discusses certain deficiencies, if any, that relate to instances of non-compliance with PCAOB standards or rules other than those where the firm had not obtained sufficient appropriate audit evidence to support its opinion(s). This section does not discuss instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence.

Part I.C discusses instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules, if any, related to maintaining independence.

Consistent with the Sarbanes-Oxley Act ("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. We discuss any such criticisms or potential defects in Part II. Further, you should not infer from any Part I deficiency, or combination of deficiencies, that we identified a quality control finding in Part II. Section 104(g)(2) of 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.

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 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 audits 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 audits 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 revised its report, on ICFR.

This classification does not include audits where, unrelated to our review, an issuer restated its financial statements and/or an issuer's ICFR was determined to be ineffective. We include any deficiencies identified in connection with our reviews of these audits in the audits with multiple deficiencies or audits with a single deficiency classification below.

Audits with Multiple Deficiencies

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

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.

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 that most directly relates to the requirement with which the firm did not comply.

We present issuer audits 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

Type of audit and related areas affected

In our review, we identified deficiencies in the financial statement audit related to **Revenue, Financial Statement Presentation and Disclosures**, and **Related Party Transactions**.

Description of the deficiencies identified

With respect to **Revenue**, for which the firm identified a fraud risk:

The issuer recognized several types of revenue. The following deficiencies were identified:

- For one type of revenue, the firm selected a sample of transactions for testing. The firm did not perform procedures to test whether revenue was appropriately recognized for the sampled transactions, beyond obtaining issuer-produced sales orders. (AS 2301.08 and .13)
- For a second type of revenue, the firm did not evaluate the appropriateness of the issuer's identification of performance obligations. (AS 2301.08 and .13)
- For the second type of revenue, the firm selected a sample of transactions for testing. The firm did not perform procedures to test whether revenue was appropriately recognized for the sampled transactions, beyond obtaining cash receipts. (AS 2301.08 and .13)
- For a third type of revenue, the firm did not perform procedures to evaluate whether the issuer had satisfied its performance obligations, beyond obtaining cash receipts for certain transactions. (AS 2301.08 and .13)

With respect to **Financial Statement Presentation and Disclosures:**

The firm did not identify and evaluate a departure from GAAP related to the issuer's presentation and disclosure of a significant transaction. (AS 2810.30 and .31)

With respect to **Related Party Transactions:**

During the year, the issuer entered into several transactions with a related party. The following deficiencies were identified:

- The firm did not perform sufficient procedures to evaluate the presentation and disclosure of one of these transactions, because it did not evaluate audit evidence that indicated that the nature of the transaction was contradictory to the issuer's presentation and disclosure in its financial statements. (AS 2410.17; AS 2810.03)
- The firm did not evaluate whether the business purpose (or lack thereof) of certain of these transactions indicated that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets given certain facts regarding the transactions. (AS 2401.67)
- The firm did not take any action in response to information regarding certain transactions that indicated possible illegal acts. (AS 2405.07 and .10)

Issuer B

Type of audit and related areas affected

In our review, we identified deficiencies in the financial statement audit related to **Revenue** and a **Related Party Receivable**.

Description of the deficiencies identified

With respect to **Revenue**, for which the firm identified a significant risk:

The firm did not perform substantive procedures to test an estimate related to revenue beyond recalculating the amount. (AS 2501.07)

With respect to a **Related Party Receivable**:

The issuer reported a loan receivable from a related party. The firm did not perform procedures to evaluate the financial capability of this related party. (AS 2410.12)

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 certain deficiencies that relate to instances of non-compliance with PCAOB standards or rules other than those where the firm had not obtained sufficient appropriate audit evidence to support its opinion(s). This section does not discuss instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence.

When we review an audit, we do not review every aspect of the audit. As a result, the areas below were 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 reviewed and include any instances of non-compliance below.

The deficiencies below are presented in numerical order based on the PCAOB standard or rule with which the firm did not comply. We identified the following deficiencies:

- In the two audits reviewed, the firm did not communicate to the issuer's audit committee certain critical accounting estimates. In addition, for one of these audits, the firm did not make certain required communications to the issuer's audit committee related to (1) the significant risks identified through its risk assessment procedures and (2) certain critical accounting policies and practices. In these instances, the firm was non-compliant with AS 1301, *Communications with Audit Committees*.
- In the two audits reviewed, the engagement team performed procedures to determine whether or not matters were critical audit matters but, in performing those procedures, did not include certain matters that were communicated, or required to be communicated, to the issuer's audit committee and that related to accounts or disclosures that were material to the financial statements. In these instances, 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*. These instances of non-compliance do not necessarily mean that other critical audit matters should have been communicated in the auditor's report.

- In one audit, the firm did not file its report on Form AP by the relevant deadline. In this instance, the firm was non-compliant with PCAOB Rule 3211, *Auditor Reporting of Certain Audit Participants*.

PART I.C: INDEPENDENCE

In the 2022 inspection, we did not identify, and the firm did not bring to our attention, any instances of potential non-compliance with SEC rules or instances of non-compliance with PCAOB rules related to maintaining independence. Although this section does not include any instances of potential non-compliance that we identified or the firm brought to our attention, there may be instances of non-compliance with SEC or PCAOB rules related to independence that were not identified through our procedures or the firm's monitoring activities.

While the firm did not bring to our attention any instances of potential non-compliance, the number, large or small, of firm-identified instances of potential non-compliance may be reflective of the size of the firm, including the number of associated firms; the design and effectiveness of the firm's independence monitoring activities; and the size and/or complexity of the issuers it audits, including the number of affiliates of those issuers. Therefore, we caution against making any comparison of firm-identified instances of potential non-compliance across firms.

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.

We include deficiencies 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.

This report does not reflect changes or improvements to the firm's system of quality control that the firm may have made subsequent to the period covered by our inspection. The Board does consider such changes or improvements in assessing whether the firm has satisfactorily addressed the quality control criticisms or defects no later than 12 months after the issuance of this report.

When we issue our reports, we do not make public criticisms of, and potential defects in, the firm's system of quality control, to the extent any are identified. 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, we will make public any such deficiency.

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.



October 25, 2023

Via Electronic Mail

Mr. George Botic
Division of Registration and Inspections
Public Company Accounting Oversight Board
1666 K Street, NW,
Washington, DC 20006
Tel: (202) 207-9100
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ResponsestoDraftReport@pcaobus.org

Dear Mr. Botic,

We are writing to submit a respond and to demonstrate the effort made by KCCW (or the “Firm”) to address the criticisms and potential defects pursuant to the Draft Inspection Report dated September 26, 2023 as issued by the PCAOB (or the “Inspection Report”).

We have evaluated **Part 1.A: Audits with Unsupported Opinions of the Inspection Report**. PCAOB commented the following:

Issuer A

Deficiencies identified by PCAOB in the financial statement audit with respect to Revenue
The issuer recognized several types of revenue. The following deficiencies were identified:

- *For one type of revenue, the firm selected a sample of transactions for testing. The firm did not perform procedures to test whether revenue was appropriately recognized for the sampled transactions, beyond obtaining issuer-produced sales orders.*
- *For a second type of revenue, the firm did not evaluate the appropriateness of the issuer's identification of performance obligations.*
- *For the second type of revenue, the firm selected a sample of transactions for testing. The firm did not perform procedures to test whether revenue was appropriately recognized for the sampled transactions, beyond obtaining cash receipts.*
- *For a third type of revenue, the firm did not perform procedures to evaluate whether the issuer had satisfied its performance obligations, beyond obtaining cash receipts for certain transactions.*

Our Response

We will take remedial actions in regard to the aforementioned deficiencies identified and perform the following procedures to test the revenue recognition:

- (1) With respect to the first type of revenue, we will perform additional substantive procedures to test the delivery of products.

- (2) With respect to the second type of revenue, we will perform additional procedures to evaluate the Issuer's identification of performance obligations in accordance with contracts with its customers, and to test whether revenue was appropriately recognized.
- (3) With respect to the third type of revenue, we will perform additional procedures to verify that customers took possession of the merchandise.

Deficiency identified by PCAOB in the financial statement audit with respect to Financial Statement Presentation and Disclosures

The firm did not identify and evaluate a departure from GAAP related to the issuer's presentation and disclosure of a significant transaction.

Our Response

We will take remedial action in regard to the aforementioned deficiency identified. Specifically, we will perform additional procedures to evaluate whether the presentation and disclosure related to the Issuer's acquisition transactions were in conformity with FASB ASC Subtopic 805-50, and take necessary remedial action.

Deficiencies identified by PCAOB in the financial statement audit with respect to Related Party Transactions

During the year, the issuer entered into several transactions with a related party. The following deficiencies were identified:

- *The firm did not perform sufficient procedures to evaluate the presentation and disclosure of one of these transactions, because it did not evaluate audit evidence that indicated that the nature of the transaction was contradictory to the issuer's presentation and disclosure in its financial statements.*
- *The firm did not evaluate whether the business purpose (or lack thereof) of certain of these transactions indicated that they may have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets given certain facts regarding the transactions.*
- *The firm did not take any action in response to information regarding certain transactions that indicated possible illegal acts.*

Our Response

We will perform the following remedial actions in regard to the aforementioned deficiencies identified:

- (1) We will perform additional procedures to evaluate the presentation and disclosure of the proceeds received from a related party of the Issuer, and take necessary remedial actions.
- (2) We will perform additional procedures to evaluate the business purpose (or lack thereof) of the Issuer's acquisition transactions of certain entities controlled by a related party, and that the Issuer received proceeds from the same related party as a contribution.

- (3) During our audit, we have notified the Issuer that the Sarbanes-Oxley Act prohibits public companies from providing personal loans to directors and executive officers. However, we agree with the inspection team that additional procedures should be performed to evaluate whether the loan the Issuer made to its President was in violation of Section 13(k) of the Securities Exchange Act of 1934 and whether it was likely that an illegal act had occurred, and documented.

Issuer B*Deficiency identified by PCAOB in the financial statement audit with respect to Revenue*

The firm did not perform substantive procedures to test an issuer's estimate related to revenue beyond recalculating the issuer's estimate.

Our Response

We will perform the following remedial actions in regard to the aforementioned deficiency identified:

- We had performed certain procedures during the audit but did not create a separate workpaper section that was specifically tailored as an evident audit documentation. We will create a specific work paper section to document our procedures performed.
- We will perform additional procedures to test the Issuer's estimate related to revenue.

Deficiency identified by PCAOB in the financial statement audit with respect to Related Party Receivable

The issuer reported a loan receivable from a related party. The firm did not perform procedures to evaluate the financial capability of this related party.

Our Response

We will take the remedial action in regard to the aforementioned deficiency identified, and perform additional procedures to evaluate the financial capability of the related party with a loan due to the Issuer by obtaining additional supporting documents to validate the financial capability of this related party beyond obtaining management's representation.

We have evaluated **Part 1.B: Other Instances of Non-Compliance with PCAOB Standards or Rules.** PCAOB commented the following:

- *In the two audits reviewed, the firm did not communicate to the issuer's audit committee certain critical accounting estimates. In addition, for one of these audits, the firm did not make certain required communications to the issuer's audit committee related to (1) the significant risks identified through its risk assessment procedures and (2) certain critical accounting policies and practices. In these instances, the firm was non-compliant with AS 1301, Communications with Audit Committees.*

Our Response

We have thrived to maintain the quality of our firm's system quality control and we appreciate that the inspection team pointed out such issue for these issuers selected. We will take immediate actions and the following procedures. In the two audits, we verbally communicated to the issuer's audit committee all of the items related to critical accounting estimates but did not include certain items in our communication letter to the audit committee, or equivalent. For one of these audits, we verbally communicated to the audit committee related to (1) the significant risks identified through its risk assessment procedures and (2) certain critical accounting policies and practices, but did not include the aforementioned items (1) and (2) in our communication letter to the audit committee, or equivalent. As such, we will improve our audit documentation and ensure the completeness of written communication, specifically related to significant identified risks, and critical accounting policies and estimates.

- *In the two audits reviewed, the engagement team performed procedures to determine whether or not matters were critical audit matters but, in performing those procedures, did not include certain matters that were communicated, or required to be communicated, to the issuer's audit committee and that related to accounts or disclosures that were material to the financial statements. In these instances, 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. These instances of non-compliance do not necessarily mean that other critical audit matters should have been communicated in the auditor's report.*

Our Response

We have thrived to maintain the quality of our audit works and we appreciate that the inspection team pointed out such issue for this issuer selected. We will take immediate actions and the following procedures:

- In determining the critical audit matters, we will take into account, alone or in combination, the relevant factors, as well as other factors specific to the audit, in accordance with AS 3101.11 and .12.
- We will utilize the PPC Form: PCA CX 16_6 Determination of Critical Audit Matters Worksheet to determine the critical audit matters. Specifically, to ensure the completeness in the determination of critical audit matters, we will consider:
 - a. The matters that were communicated, among others, to the Issuer's Board of Directors, the audit committee equivalent, and relate to accounts or disclosures that are material to the financial statements.
 - b. The matters disclosed by the entity as critical accounting estimates within the Management Discussion and Analysis (MD&A) section of the entity's SEC filings given that critical accounting estimates relate to estimates or assumptions that have a material effect on the financial statement and are material due to the high degree of subjectivity and judgment involved.



- *In one audit, the firm did not file its report on Form AP by the relevant deadline. In this instance, the firm was non-compliant with PCAOB Rule 3211, Auditor Reporting of Certain Audit Participants.*

Our Response

We have thrived to maintain the quality of our audit works and we appreciate that the inspection team pointed out such issue for this issuer selected. We will take immediate actions and the following procedures:

- To ensure proper monitoring of the Form AP to be timely filed, we will utilize PPC Form: PCA-CX-16.5: Form AP Auditor Documentation Checklist (the "Checklist"). Engagement partners will fill out the Checklist when the issuers' audit reports are issued. The engagement partner will file the Form AP by the relevant deadline.
- On the date the audit report is first included in a document filed with the Commission, the engagement partner will set up a calendar reminder three days before the relevant deadline, and another calendar reminder one day before the relevant deadline to ensure timely filing of the Form AP.
- The concurring review partner will confirm Form AP is timely filed by logging-in to PCAOB website and sign off on the Checklist by the relevant deadline.

Redacted pursuant to Section 104(f) and/or (g)(2) of the Sarbanes-Oxley Act.



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Redacted pursuant to Section 104(f) and/or (g)(2) of the Sarbanes-Oxley Act.

We highly appreciate the thorough process and rigorous standards applied by the inspection team as well as the comments provided to us. We remain dedicated to evaluating our system of quality control, monitoring of audit quality, and updating our quality control policies and procedures. We are mindful of our responsibility to the capital markets and are committed to continually improving our firm and working constructively with the PCAOB to improve audit quality.

Sincerely,

Edward Wu

Edward Wu
Managing Partner
KCCW Accountancy Corporation
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