
2024 Inspection Ramirez Jimenez International CPA's

(Headquartered in Irvine, California)

July 24, 2025

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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2024 INSPECTION

In the 2024 inspection of Ramirez Jimenez International CPA's, 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 three audits of issuers with fiscal years ending in 2023. For each issuer audit selected, we reviewed a portion of the audit. We also evaluated elements of the firm's system of quality control.

2024 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 2024 INSPECTION AND HISTORICAL DATA BY INSPECTION YEAR

The following information provides an overview of our 2024 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

	2024	2021
Firm data		
Total issuer audit clients in which the firm was the principal auditor	3	4
Total engagement partners on issuer audit work¹	1	1
Audits reviewed		
Total audits reviewed	3	3
Audits in which the firm was the principal auditor	3	3
Integrated audits of financial statements and internal control over financial reporting (ICFR)	0	0
Audits with Part I.A deficiencies	3	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 2024 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.

2024		2021	
Audit area	Audits reviewed	Audit area	Audits reviewed
Revenue and related accounts	3	Revenue and related accounts	3
Inventory	1	Inventory	1
Related party transactions	1	Related party transactions	1
Cash and cash equivalents	1	Debt	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 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 revised 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. 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 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.

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** and **Journal Entries**.

Description of the deficiencies identified

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

The issuer recognized revenue from contracts based on certain inputs. The firm did not perform sufficient procedures to test certain inputs used by the issuer in recognizing revenue, as their

procedures were limited to comparing the inputs to system-generated reports without performing procedures to test, or identify and test controls over, the accuracy of those reports. (AS 1105.10)

The firm's substantive procedures to test certain revenue included selecting a sample of transactions for testing. The firm's sample was too small to provide sufficient appropriate audit evidence because, in determining the sample size, the firm did not take into account tolerable misstatement, the allowable risk of incorrect acceptance, and the characteristics of the population. (AS 2315.16, .23, and .23A)

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

The firm identified fraud criteria for journal entries and obtained a listing of journal entries that met the criteria. The firm did not perform sufficient procedures to test those journal entries, because it limited its procedures to certain entries without having an appropriate rationale. (AS 2401.61)

Audits with a Single Deficiency

Issuer B

Type of audit and related area affected

In our review, we identified a deficiency in the financial statement audit related to **Journal Entries**, for which the firm identified a fraud risk.

Description of the deficiency identified

The firm identified fraud criteria for journal entries and obtained a listing of all journal entries that met the criteria. The firm did not perform sufficient procedures to test those journal entries, because it limited its procedures to certain journal entries without having an appropriate rationale. (AS 2401.61)

Issuer C

Type of audit and related area affected

In our review, we identified a deficiency in the financial statement audit related to **Journal Entries**, for which the firm identified a fraud risk.

Description of the deficiency identified

The firm identified fraud criteria for journal entries and obtained a listing of all journal entries that met the criteria. The firm did not perform sufficient procedures to test those journal entries, because it limited its procedures to certain journal entries without having an appropriate rationale. (AS 2401.61)

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 two of three audits reviewed, the firm, when testing journal entries for evidence of possible material misstatement due to fraud, did not perform sufficient procedures to determine whether the journal entry population from which it made its selections was complete. In these instances, the firm was non-compliant with AS 1105, *Audit Evidence*.
- In one of three audits reviewed, the firm provided certain services to the issuer but did not document that the audit committee had approved the engagement before the issuer engaged the firm to provide the services. In this instance, the firm was non-compliant with AS 1215, *Audit Documentation*.
- In two of three audits reviewed, the individual who performed the engagement quality review was an employee of the firm who was not a partner or an individual in an equivalent position. In these instances, the firm was non-compliant with AS 1220, *Engagement Quality Review*.
- For two of three audits reviewed, the firm did not obtain the engagement quality reviewer's concurring approval of issuance of the audit report prior to its issuance. In these instances, the firm was non-compliant with AS 1220, *Engagement Quality Review*.
- In one of three audits reviewed, the work papers did not contain sufficient information to enable an experienced auditor, having no previous connection with the engagement, to understand all of the procedures performed by the engagement quality reviewer, including the procedures that the engagement quality reviewer performed to evaluate the engagement team's responses to the significant risks identified. In this instance, the documentation of the engagement quality review was non-compliant with AS 1220, *Engagement Quality Review*.
- In one of three audits reviewed, the firm did not make a required communication to the audit committee related to the results of the audit prior to the issuance of the auditor's report. In this instance, the firm was non-compliant with AS 1301, *Communications with Audit Committees*.

- In two of three audits reviewed, the firm reported in writing to the audit committee that no significant deficiencies were discovered during the audit, even though there is the potential that the limited degree of assurance associated with such reporting will be misunderstood. In these instances, the firm was non-compliant with AS 1305, *Communications About Control Deficiencies in an Audit of Financial Statements*.
- In one of three audits reviewed, the firm did not inquire of the audit committee about the risks of material misstatement, including fraud risks. In this instance, the firm was non-compliant with AS 2110, *Identifying and Assessing Risks of Material Misstatement*.
- In one of three audits reviewed, the firm's audit report was not addressed to the shareholders. 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*.
- In the three 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 to the 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 of three audits reviewed, the firm's report on Form AP omitted the issuer CIK number. In addition, the firm did not file its report on Form AP by the relevant deadline for an audit report included in another filing for this issuer. In these instances, the firm was non-compliant with PCAOB Rule 3211, *Auditor Reporting of Certain Audit Participants*.
- In one of three audits reviewed, the firm did not describe, in writing, to the issuer's audit committee the scope of certain permissible tax services and the fee structure related to these services. In this instance, the firm was non-compliant with PCAOB Rule 3524, *Audit Committee Pre-Approval of Certain Tax Services*.

PART I.C: INDEPENDENCE

In the 2024 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.



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June 5, 2025

Public Company Accounting Oversight Board
Division of Registration and Inspections
1666 K Street NW
Washington, DC 20006

Re: RJII International CPAs Responses to PCAOB Inspection Observations

To whom it may concern:

On behalf of Ramirez Jimenez International CPA's (RJII) we submit the attached document containing our detailed responses to the inspection observations communicated to us on May 6, 2025 in the Draft Report of Inspection. We appreciate the professional dialogue with your team and value the opportunity to clarify our procedures and describe the remedial actions already undertaken.

This letter follows the sequence of the Board's Draft Report of Inspection. Part 1 A addresses issuer-specific matters, Part 1 B addresses engagement quality review items, and Part 2 summarizes observations that apply across engagements. For each item we state whether we agree with the comment or provide an explanation of the procedures performed together with any additional evidence obtained.

We remain committed to continuous improvement in audit quality and to full compliance with PCAOB standards, the Sarbanes Oxley Act, and SEC rules. We have already implemented (or planning to implement) enhancements to our engagement quality review process, documentation practices, and independence monitoring. These initiatives are outlined in our responses and will be monitored by our Quality Control Committee.

If the Board has any questions or requires supplementary information please contact me.

Sincerely,

Ramirez Jimenez International CPAs

Gordon MacLean, CPA
Partner



PCAOB responses

Part 1.A Responses

Issuer A

Revenue:

Redacted. Confidential Treatment Request Granted by the Board Pursuant to PCAOB Rule 4007(b)

We agree with the remainder of the assessment and have performed remediation procedures.

Journal Entries: RJI agrees with the PCAOBs assessment on this matter.

Issuer B

Journal Entries: RJI agrees with the PCAOBs assessment on this matter.

Issuer C:

Journal Entries: RJI agrees with the PCAOBs assessment on this matter.



PCAOB responses

Part 1.B Responses

Item 1: RJI agrees with the PCAOBs assessment on this matter.

Item 2: RJI agrees with the PCAOBs assessment on this matter.

Item 3: We respectfully disagree that the engagement team did not comply with certain requirements of AS 1220, Engagement Quality Review. Specifically:

Under ET Section 91.20 A Manager is defined as follows: “A manager is a professional employee of the firm who has responsibility for the planning and supervision of engagements for specified clients.”

Under ET Section 91.29, a partner equivalent is defined as follows: “A Partner equivalent is a professional employee who is not a partner of the firm as defined in paragraph .27, but, who

- a. Has the authority to bind the firm to conduct an attest engagement without partner approval; or
- b. Has the ultimate responsibility for the conduct of an attest engagement, including the authority to sign or affix the firm’s name to an attest report or issue, or authorize others to issue, an attest report on behalf of the firm without partner approval.”

Further the guidance goes on to say “Firms may use different titles to refer to professional employees with this authority, although a title is not determinative a partner equivalent.”

The engagement quality reviewer (EQR) for Issuer A did not act in the capacity of a manager as defined by the AICPA. It was never his responsibility to plan or supervise any PCAOB engagements at RJI. The EQR for Issuer A has always acted as a partner equivalent and has had the authority and responsibilities of a partner equivalent outlined in the guidance above, and everyone at RJI understood he had that authority at all times.

Background of the EQR for Issuer A: The EQR for Issuer A has over 25 years of experience in both public and private accounting including experience at Big 4 firms and as Deputy Chief Auditor for a major municipality for 11 years.

The reason the EQR for Issuer A had the title of manager is due to unique circumstances. He came to us a couple years ago looking for a remote position that would not in terms of hours represent a normal public accounting position, but where he could still help us with his vast knowledge, skills and experience. This was because at the time he came to us, his wife was in the late stages of cancer and he needed his primary concern to be her well being in her final days. Due to these circumstances, we brought him on as someone who could help us with EQR reviews and with providing technical expertise, but we gave him the title of manager due to him being remote and



PCAOB responses

wanting to take a more “stepped back” role while he cared for his wife. As such, it is our position, that we have complied with these requirements of the EQR for Issuer A being a partner equivalent.

We believe this issue to be a matter of substance [i.e. his experience and skills], over form [the title of manager].

Item 4: We acknowledge that there was not sufficient documentation in the binder to properly evidence the reviews for Issuers A and C prior to April 1, 2024. However, we would like emphasize the following as other persuasive evidence which was provided to the inspection team during field work:

- An email to evidence that the engagement team received his final comments and clearance on the financial statements and the 10-K from the EQR before issuance. Email attachments provided in the last submission with evidence of the EQR for Issuer A’s review on March 22, 2024 well in advance of April 1, 2024.
- In addition, specific documentation was provided to the inspection team indicated that we had a finalization meeting on Issuer A on March 27, 2024 at 3:00 PM PST supported by the EQR for Issuer A and C acceptance and attendance.

We acknowledge that there was not sufficient documentation in the binder to properly evidence the review that the EQR for Issuer B was performed the prior to April 1, 2024. However, we would like the inspection team to consider following as other persuasive evidence that was provided to the inspection team:

- An email to evidence that the engagement team received his final comments and clearance on the financial statements and the 10-K before issuance. The evidence of the EQR of Issuer B’s review on March 30, 2024 that was provided to the inspection team.

Item 5: RJI agrees with the PCAOBs assessment on this matter.

Item 6: We would like to reiterate that although not clearly documented in the audit file, all services, including tax compliance services were discussed and pre-approved by the issuer’s Audit Committee.

In order to avoid any ambiguity and as cautionary abundance of documentation, the Firm obtained a letter included in an email dated January 15, 2025 from the issuer’s Audit Committee explicitly re-confirming that: i) the Audit Committee had expressly pre-approved the related tax compliance services described above prior to commencement of such services and prior to the Controller signing the respective engagement letter, ii) the Audit Committee was aware of the terms and conditions of such engagement, and iii) the Firm was independent. (this letter was provided to you with the last submission to the inspection team).



PCAOB responses

Item 7: RJI agrees with the PCAOBs assessment on this matter.

Item 8: We respectfully disagree. On March 21, 2024 and March 27, 2024, the engagement Partner, attended Issuer A's Audit Committee meetings with evidence provided to the inspection team. RJI discussed the risks of material misstatement, including fraud, with the Audit Committee at these meetings. Robust discussions were held involving many topics relating to risks of material misstatement and fraud risk, which satisfied our requirements for inquiry of the Audit Committee under AS 2110.

Item 9: RJI agrees with the PCAOBs assessment on this matter.

Item 10: The Public Company CAM Consideration Memos (the Memo) are a continuation of our risk assessment work papers included in each engagement and our Memo references this. It states for the first part of this section that it is pulling all items from our risk assessment workpaper that were labeled as max risk or significant risk for further analysis as CAMs. The risk assessment workpaper specifically includes all accounts and has our documentation for their risk and our assessment over them.

As for going concern and other items noted, which were included in communications to the Audit Committee, our Memos discuss that we went through the communication that this was in (we reference the specific communication) and determined there were no items in that communication that we determined to be material disclosures that could be CAMs. These items were included in our prior responses to the inspection team.

We further note, that based on extent of documentation included in the audit files, the experienced auditor should be able to conclude that matters related to the items above were obviously not critical.

Item 11: RJI agrees with the PCAOBs assessment on this matter.

Item 12: RJI agrees with the PCAOBs assessment on this matter.

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



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June 24, 2025

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Washington, DC 20006

Re: RJII International CPAs Responses to PCAOB Inspection Observations

To whom it may concern:

On behalf of Ramirez Jimenez International CPA's (RJII) we submit this letter as an addendum to our letter dated June 5, 2025.

Based on our discussion with the inspection team on June 24, 2025, we amend our response to Part 1.B, Item 6 as follows:

RJII agrees with the PCAOBs assessment on this matter.

Additionally, we amend our response to Part II, C – Communications with Audit Committees as follows:

RJII agrees with the PCAOBs assessment on this matter.

All other items in our letter dated June 5, 2025 remain unchanged.

If the Board has any questions or requires supplementary information please contact me.

Sincerely,

Ramirez Jimenez International CPAs

Gordon MacLean, CPA
Partner

