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DIRECTORY OF
MEMBERS OF
THE DIVISION
FOR CPA FIRMS

As of July 1, 1996

Sponsored by Private
Companies Practice Section

Division for CPA Firms



American Institute of
Certified Public Accountants



DIRECTORY OF MEMBERS OF THE DIVISION FOR CPA FIRMS

As of July 1, 1996



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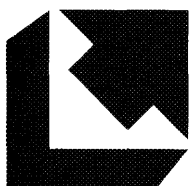
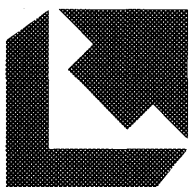
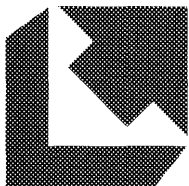
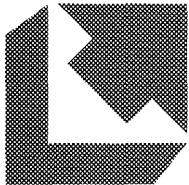
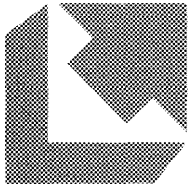
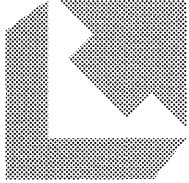
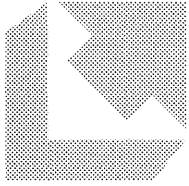
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DIRECTORY OF

MEMBERS OF

THE DIVISION

FOR CPA FIRMS

As of July 1, 1996

**Sponsored by Private
Companies Practice Section
Division for CPA Firms**



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Preface

The Division for CPA Firms, founded in 1977, consists of two sections: the Private Companies Practice Section and the SEC Practice Section. Together, through the Division for CPA Firms, they have this purpose:

To strive for professional excellence in the manner in which CPA firms practice and to assure the public of the quality of accounting and auditing services through an effective peer review and continuing education program; and to provide a means for member firms to make known their views on professional matters.

A firm may join either or both sections of the Division.

This directory is an alphabetical listing, by state, of firms that are members of the Division for CPA Firms as of July 1, 1996. The 8,000 firms included in this directory operate approximately 10,000 practice offices, which are each included in the listing.

Firms that join the Division agree, among other things, to—

- Adhere to published AICPA quality control standards.
- Submit to peer reviews of their accounting and auditing practice every three years, the reports of which are available to the public.
- Ensure that each professional staff person resident in the United States participates in at least 120 hours of continuing professional education every three years.
- Report certain information about the firm to the Division each year, which is available for public inspection.

Peer review provides assurance of each member firm's commitment to the objectives of the Division. The scope and results of a firm's most recent peer review can be determined by reading the report on the review.

That report and other information about the member firm can be obtained from Division staff at the American Institute of CPAs or from the firm itself. Staff also will respond to questions from the public concerning the activities and requirements of the sections.

After nearly two decades of service to the profession and the public, the Division remains committed to the importance of continuing education and peer review in the quest for overall professional excellence and quality services from all CPA firms.


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