

James L. Ulvog, CPA

Home Page

U Welcome!

Let me introduce you to the accounting firm of James L. Ulvog, CPA. I am a sole practitioner providing audits, reviews, and consulting services to the religious nonprofit community. After several years of not working in the single audit arena, my firm now provides Single Audits, also known as A-133 audits, to non-profits receiving federal funds.

The focus of my accounting firm is to serve organizations by providing needed audit and consulting projects. These can be leveraged to improve ministries in the areas of accounting, finance, and management. Helping ministries function well in those areas is one of many factors that in turn make it possible for the ministries to have a greater impact in their mission.

An audit provides a valuable level of accountability to an organization. The conversations and feedback that take place while providing audits or reviews are good opportunities for organizations to stretch. A review can meet the needs of lenders and some foundations. Focused consulting projects provide another opportunity to help organizations move forward. Recent changes to membership requirements for the Evangelical Council for Financial Accountability allow a compilation up to \$1,500,000 of income and a review for income up to \$3,000,000.

I am now blogging at [Nonprofit Update](http://www.nonprofitupdate.info) - (www.nonprofitupdate.info). This blog discusses non-profit issues along with some accounting and auditing posts. I have combined a number of related posts into a page so you can read the comments together and in chronological order. The following combined pages are available:

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Fraud triangle – a series of posts discussing what is called the fraud triangle, which consists of opportunity, motivation, and rationalization. When these three sides of the triangle come together, watch out. It's like putting together heat fuel and oxygen which produces a fire.

Outcome measures – is it possible to measure the spiritual maturity of the congregation. New research indicates it is possible. This series of posts discusses that issue and how it can affect churches and parachurch organizations

Peering Forward – everyone in the leadership of a nonprofit organization needs to become a futurist. This series of posts discusses a number of related issues of being a futurist and what the future might look like for nonprofit organizations.

Tragedy of fraud – Embezzlement at a nearby church gave me the opportunity to speak to what horrible waste follows a fraud incident. A series of posts discusses fraud in the context of that incident. I do not know anything about that situation other than what I have read in public documents. The situation provides a good framework to explore how tragic fraud can be.

I have another blog, [Attestation Update](http://www.attestationupdate.com) - (www.attestationupdate.com). This blog deals with audits and accounting issues of interest to CPAs and public accounting. It is more technical.

Please browse the rest of the site for more information about my firm. You can find:

- Firm background
- Services offered by Ulvog CPA
- Authored books
- Levels of service from a CPA; differences between an audit, a review, and a compilation – extract from my book
- Changes in the audit environment
- Basic internal controls for a local church – extract from my book

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