

James L. Ulvog, CPA

Background information for Ulvog CPA

U Intentional one-person firm
I am a one-person firm by choice. A recurring comment from non-profit organizations about their auditor is the frequent change of staff. As you have perhaps personally experienced, this can lead to inefficiencies and frustrations from having to “train” the new staff each year. No matter how well the work papers are documented, regular change in staff leads to a loss in the team’s knowledge level.

Ulvog CPA is *intentionally* a very small firm. Experience routinely shows the highest impact on my clients is when I am the person delivering the service. As a result, you can count on services being delivered by the same person you interviewed in the proposal process. You can expect to see the same person every year my firm is serving your ministry.

Experience

I served around one hundred ministries while at a national firm. Since starting my own firm in 2002, I have worked with over forty different ministries. This experience includes a wide range of sectors of the NPO community, such as churches of all sizes and traditions, mission sending organizations, primary and secondary schools, colleges, denominational headquarters, camps, and radio ministries. Working in this sector for over 20 years has let me see many different ways to do ministry.

Another question for you to ponder as you search for a CPA is to consider how much experience will be present on the team that will be working on the project. Don't put too much focus on the experience of the partner or the firm-wide expert. Unless you are working with a small firm, you will rarely see those people at your office. Try to find out

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the experience level of the team that will actually be assigned to your project. With Ulvog CPA, you will always know the experienced person is in the field working with you, where the knowledge can help you the most.

Quality

How can you tell a CPA firm does high quality work? Quality is hard to see. Here are a few indicators for you to consider.

Technical review of published books

In addition to attending a lot of continuing education classes, one of the things I do to keep myself sharp is provide technical review for a large publisher. This company publishes many reference books for use by CPAs. I assist in their work by providing feedback on the manuscripts after the authors have prepared their annual updates. Providing suggestions and comments not only helps double-check that the texts are current, but also provides me the opportunity and motivation to keep my knowledge up-to-date. I have provided technical review of 10 different titles on audit and accounting topics.

Peer Review

The Peer Review Program is a voluntary system established by the accounting profession to provide an independent inspection of a CPA firm's quality control procedures and then test compliance with those procedures.

In the summer of 2003, my firm passed its first Peer Review. In the fall of 2006, I passed the second Peer Review. Both times, Ulvog CPA received the highest level report without any written recommendations for improvement. In the words used by the CPA profession, both times they were an unmodified report without a letter of comment.

In the fall of 2009, I passed my third peer review. The grading of reports has changed, so reports now will be “pass”, “pass with deficiencies”, or “fail”. I am pleased that my firm received a “pass” result, the highest level available.

For a few more years, it is still voluntary for CPA firms in California to go through the peer review process. It will soon be mandatory. As you can see, my firm has chosen to participate in this process since the firm was founded.

If you are interested in such things, you can search for the most recent report on my firm here: <http://peerreview.aicpaservices.org/publicfile/DocDefault.aspx>. Enter “Ulvog” for firm name and press ‘submit’.

If you would like a bit of background on the peer review program, you could browse this page: <http://www.aicpa.org/centerprp/index.htm>

Please feel free to contact me for more information about my firm or how I could assist your nonprofit organization.

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