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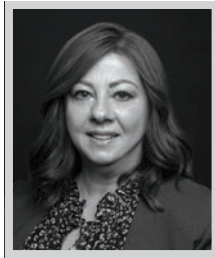
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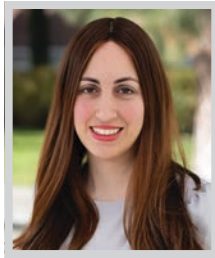


NANCY AGGER-NIELSEN

Chief Financial Officer
Bentley Mills

Over the past three and a half years, Bentley Mills has placed a significant focus on improving gross margins. While overall revenue growth has remained modest, reflecting the contraction of the broader industry, under Nancy Agger-Nielsen's leadership, the company has achieved remarkable success in EBITDA and contribution margin, as well as working capital, freeing up funds to reinvest in the business. These investments have fueled sales expansion, territory growth, and upgrades in sales personnel, with an emphasis on products that deliver the best gross and contribution margins.

Despite headwinds, under Agger-Nielsen's leadership, Bentley Mills has managed to grow. The company's focus on sustainability resonates strongly with customers.



LIMOR AMRANI

Senior Tax Manager
Manela and Company

Limor Amrani is a senior tax manager at Manela & Co. whose depth of expertise, leadership, and sustained impact have made her stand out. With nearly two decades at the firm, Amrani plays a critical role in managing and reviewing highly complex tax matters for high-net-worth individuals, corporations, partnerships, trusts, and nonprofits. She is a trusted advisor in IRS and California FTB audit defense, civil tax controversies, estate and succession planning, and tax-exempt compliance, consistently delivering favorable outcomes.

Amrani is also known for her forward-looking approach to tax strategy, advising clients on multi-state apportionment, 1031 exchanges, payroll tax issues, and evolving legislation. She guided clients through CARES Act NOL carrybacks and the Employee Retention Credit.



RONNY ANGEL

Managing Director
GHJ

Ronny Angel is an outstanding fractional CFO with deep experience in financial services, controller roles and outsourced accounting for leading organizations across the Los Angeles region. His nearly three decades of leadership, innovation and sustained impact across the California business community showcase his commitment to his clients and the LA region.

As a managing director and fractional CFO, Angel plays a critical role in helping organizations address growth, complexity and change. He serves as a strategic partner to business owners and executive teams, providing forward-thinking financial leadership that goes well beyond traditional accounting. His work spans complex industries including entertainment, apparel, consumer products, real estate, construction and professional services.



IZETT BARNETT

Partner
Citrin Cooperman

Izett Barnett, a partner in Citrin Cooperman's Outsourced Solutions Practice, brings over 30 years of consulting and financial leadership experience. His career is marked by a strategic, solutions-oriented approach that helps organizations optimize financial operations and drive sustainable growth across sectors like technology, transportation, and non-profits.

Barnett previously served as executive vice president at Signature Analytics, where he oversaw more than half of the firm's client portfolio and was instrumental in its successful integration with Citrin Cooperman. His innovation lies in his "Consulting CFO" model, which provides middle-market companies with the executive-level financial guidance typically reserved for larger corporations.

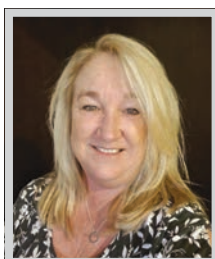


TYSON BEEM

Chief Executive Officer
Gelfand, Rennett & Feldman LLC

As the CEO of GRE, Tyson Beem is not only responsible for maintaining significant client relationships but also for the firm's growth and collaboration across all offices both in the US and the UK. He continues to participate in local college recruiting to open business management and royalty accounting employment opportunities to recent college graduates.

Beem joined the Los Angeles office of GR&F in 1998 shortly after graduating from USC. He obtained his CPA license in 2003, was named a partner in 2012 and the CEO in 2022. Recognized as one of the entertainment industry's top business managers, he has a unique perspective to offer a diversified roster of clients including directors, producers, actors, writers, composers, recording artists/performers, singer/songwriters and executives.

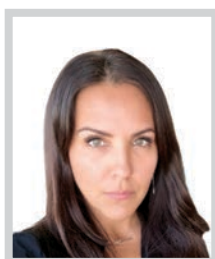


LORI BICE

SVP; Controller
Hanmi Bank

With more than 40 years of experience in banking and accounting, Lori Bice brings a rare combination of technical rigor, operational discipline, and people-first leadership to her role as SVP, controller at Hanmi Bank.

Since joining Hanmi Bank in late 2021, Bice has played a central role in strengthening the bank's accounting infrastructure, rebuilding and developing a high-performing team, and enhancing the accuracy, transparency, and speed of the financial close process during a period of transition and growth. She oversees a multi-layered accounting organization of more than a dozen professionals and has significantly expanded the scope and depth of financial review, including rigorous month-over-month, quarter-over-quarter, and year-over-year analyses.

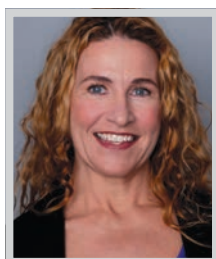


MARTA BOTTEN

Partner, Business Management
Richey May SoCal

Marta Botten stands out as an elite business manager due to her distinctive blend of deep industry expertise, trusted client leadership, and rare IRS enrolled agent status, setting her apart among her peers in entertainment and family office accounting. She combines more than 25 years of hands-on experience guiding the financial affairs of clients, with an unmatched technical acumen.

Botten's status as an IRS enrolled agent signals tax mastery and regulatory authority not commonly held by business managers in entertainment or corporate finance. This credential allows her to advocate for clients at every level of the IRS, demonstrating her rigorous commitment to tax compliance, advanced tax planning, and resolution services. She plays a lead role in the day-to-day operations of the Business Management team.



HEATHER BRIGGS

Chief Financial Officer
Motion Picture Industry
Pension & Health Plans

Heather J. Briggs, CPA, serves as CFO of the Motion Picture Industry Pension & Health Plans, the 10th largest Taft-Hartley benefit organization in the US. She oversees the financial stewardship of more than \$13 billion in assets serving over 100,000 participants and beneficiaries across four jointly administered benefit plans.

With more than 20 years of progressive leadership experience spanning media, entertainment, public accounting, M&A, and global distribution, Briggs brings operational depth and strategic vision to complex financial environments. Since joining the organization in 2023, she has led a multi-year accounting system conversion with integrated workflow automation, modernized policies and governance processes, and strengthened board-level transparency and risk oversight.



DALE BROCKMEYER

Chief Financial Officer
Dollar Shave Club

Dale Brockmeyer led Dollar Shave Club through a divestiture from Unilever in 2023 to Nexus Capital Management. He also led initiatives to completely separate operations from Unilever, including establishing NetSuite as the sole ERP solution and creating standalone operations for Accounts Receivable, Accounts Payable, Treasury, Tax and Audit.

Brockmeyer and his team received the company's first standalone financial statement audit since the Unilever divestiture. This was completed while the company also exceeded its EBITDA and Cash Flow Targets. The company is also in the middle of a brand re-launch behind its newest technological advancement that led to its "Best Razors Ever" (which hit market in September, 2025).



KELLY BUCK

Partner, Audit & Assurance Services
Windes

Kelly Buck is a highly respected leader within Windes and the Southern California accounting community, recognized for her technical excellence, collaborative leadership style, and commitment to developing people and organizations. As a partner in Windes' Audit & Assurance Services practice, Buck provides audit, accounting, and advisory services to privately held businesses and nonprofit organizations throughout the Los Angeles and Long Beach regions. Her experience spans publicly traded and privately held entities across industries including professional services, manufacturing, distribution, technology, and the nonprofit sector.

At Windes, Buck is a trusted partner and mentor, contributing to firm leadership, talent development, and consistent delivery of high-quality client service.

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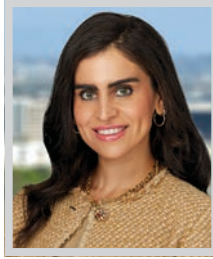
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ERIC BING CHIN
Chief Financial Officer
Xcelerant

Eric Bing Chin is a seasoned board director and finance executive with a distinguished career leading financial operations for S&P 500 to S&P SmallCap 600 companies. Having successfully navigated complex public company scaling, M&A integrations, and digital transformations as a CFO, he now focuses on independent board governance, currently serving as the Audit Committee chairperson for a publicly traded biotech company. He provides boards with critical oversight in capital markets, M&A, corporate strategy, risk management, accounting, and the strategic deployment of AI.

Chin has worked extensively with companies in various sectors, including healthcare, technology, real estate, and consumer products and has strong relationships with the investment community.



JULINE COHEN
Chief Tax Practice Officer; Partner
NKSFB, LLC

Juline Cohen serves as chief tax practice officer and partner, responsible for leading, scaling, and modernizing a multi-office, multi-state tax practice that supports thousands of clients across business management, real estate, entertainment, and high-net-worth individuals. Her role extends beyond traditional tax leadership — she is responsible for operational strategy, technology adoption, talent development, financial performance, and client experience across the entire tax platform.

A defining element of Cohen's leadership has been her work integrating previously independent tax offices and acquired firms into a single, cohesive national practice. She has led the unification of systems, workflows, client service standards, and financial controls, ensuring that every team is consistent.



STEVE DeGENNARO
Executive Vice President;
Chief Financial Officer
Marcus & Millichap

Since joining Marcus & Millichap as executive vice president and CFO in 2020, Steve DeGennaro has reshaped the firm's financial strategy while guiding it through one of the most challenging periods in commercial real estate. With over 30 years of experience, DeGennaro brings a forward-thinking, tech-savvy perspective that strengthens how our long-established firm (founded in 1971) operates, notably during a transformative era in the digital age.

With deep expertise in finance, strategic planning, operations, leadership, and M&A transactions, DeGennaro has a unique mix of technological insight and growth-oriented leadership. Working closely with CEO Hessam Nadji, he helps address and solve challenges.



KIP DELLINGER
Senior Tax Partner
Kallman & Company, LLP

Kip Dellinger is senior tax partner of Kallman & Company LLP and handles quality and risk management for the firm. He is a nationally recognized expert regarding the CPA profession's ethical conduct standards in tax practice. He has been retained as an expert in over 80 litigation or regulatory matters involving CPA or CPA firm standards of care in tax practice. He has represented many of the country's 20 largest CPA firms. He regularly consults with insurance carriers and law firms on matters involving regulatory conduct issues and malpractice issues.

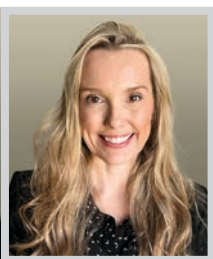
Dellinger is also a member of the California Society of CPAs Professional Conduct Committee. He teaches several continuing education courses for CalCPA in the areas of tax ethics and tax procedural matters.



JESSIE DIBIE
Partner
Lucas Horsfall

Jessie Dibie stands as a visionary in finance and education, celebrated for her transformative leadership and razor-sharp intellect. As an esteemed adjunct professor at Loyola Marymount University, she not only imparts profound insights into corporate taxation to graduate students but also shapes the future of accounting professionals with her forward-thinking approach. Dibie's dedication to mentoring and community-building underscores her commitment to nurturing excellence in her field.

Dibie excels as a CPS, specializing in tax preparation, income tax, financial accounting, auditing, and projection analysis. She plays a pivotal role in the Organization of Women Executives, where she advocates for the advancement of women in finance through mentorship, networking, and development.



KERRA DIENER
Partner
Withum

Kerra Diener is a highly accomplished certified public accountant with nearly two decades of experience serving clients, teams and the broader California business community. Known for her specialized technical knowledge, she helps clients achieve their financial goals and provides comprehensive support to corporate, multi-state and multi-national entities on a wide range of federal and state tax topics. Serving clients across industrial and consumer products, restaurants, technology, real estate, cannabis and private client service industries, her expertise spans tax planning, compliance, mergers and acquisitions, and consulting.

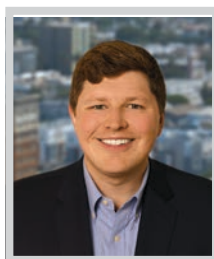
A core aspect of Diener's leadership is her dedication to mentoring team members throughout their career journeys. She plays an active role in recruiting and onboarding talent across the firm.



VLADA EDWARDS
Partner
Citrin Cooperman

Vlada Edwards is a partner and the regional tax practice leader for Citrin Cooperman's Southern California offices. With over 14 years of experience, Edwards is a pivotal leader who has been instrumental in expanding the firm's West Coast tax practice. She manages complex tax compliance and consulting for diverse industries, including technology, manufacturing, and healthcare.

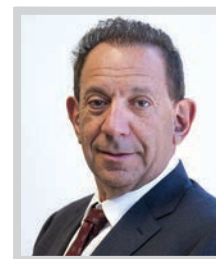
Edwards is recognized for her technical proficiency in ASC 740 income tax accounting and international reporting, often assisting clients through high-stakes transitions such as M&A and IRS audits. She is known for her ability to navigate evolving regulations with transparency and results, making her a key figure in the Los Angeles accounting landscape. She is a dedicated mentor who is specifically recognized for helping younger staff.



JEFFREY EHLERS
Partner, Audit & Assurance Services
Windes

Jeffrey Ehlers, CPA, is an audit and assurance partner at Windes and a forward-thinking leader who has made a measurable impact on his firm, clients, and the accounting profession. With 11 years of audit experience, Ehlers plays a critical role in shaping audit quality, innovation, and future-ready practices at Windes. He chairs the Audit Department's Technical Committee, where he leads firmwide implementation of evolving accounting and auditing standards, and he oversees the firm's Quality Management System, ensuring compliance with new Statements on Quality Management while enhancing consistency and audit excellence.

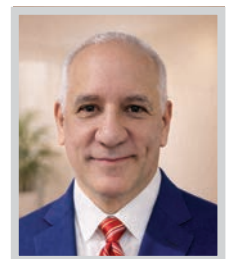
Ehlers is a key contributor to Windes' Technology and Innovation Committee and has led the redesign of the firm's audit methodology, improving efficiency, realization, and scalability.



COREY FISCHER
Firm Managing Partner
Weinberg & Company, P.A.

Corey Fischer, CPA, has long been recognized as a top accountant by peers and the public companies he serves because of his technical expertise and high ethical and business standards. Under his leadership as firm managing partner of Weinberg & Company, the firm's technical excellence in auditing public companies has been validated multiple times by the Public Company Accounting Oversight Board.

Bucking the growing trend for consolidation/mergers and acquisition of accounting firms by Private Equity, Fischer continues to lead one of the few remaining independent, PCAOB-registered firms in Los Angeles County. That independence, and Fischer's insistence on excellence, has allowed the firm to grow organically. Under Fischer's leadership, Weinberg has the expertise to assist companies with their transition to the public markets.



KEVIN FOROOTAN
Managing Partner
MyCPA, LLP

Kevin Forootan is known for his consistent ability to combine technical excellence with forward-thinking leadership and meaningful impact on both his organization and the profession. In his role, Forootan goes beyond traditional accounting functions by serving as a strategic advisor to clients and internal teams, helping translate complex financial data into clear, actionable insights that drive better business decisions. He improves processes through thoughtful use of technology, automation, and workflow redesign, increasing efficiency while maintaining a strong focus on accuracy, compliance, and risk management.

Forootan's leadership style emphasizes mentorship, collaboration, and continuous improvement. He actively supports the development of staff by sharing knowledge and encouraging innovation.

Excellence Recognized. Impact Realized.

Nazarian College congratulates this year's Los Angeles Business Journal's Top 100 Accountants nominees.

We are honored that nearly 30 of these outstanding professionals are Nazarian College alumni—leaders whose achievements exemplify the power of education, dedication and community.

The David Nazarian College of Business and Economics is redefining progress, with students, business leaders and educators leading the charge in building a stronger, more inclusive tomorrow.

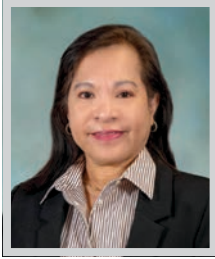
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ELVIRA FRENCILLO

Director
EisnerAmper

With more than 30 years of accounting, financial, and taxation experience across both public and private sectors, including over 18 years in public accounting, Elvira Frencillo has built a distinguished career defined by technical excellence, leadership, and unwavering client commitment.

Frencillo is recognized for her deep expertise in tax planning, tax compliance, and financial reporting for individuals, closely held businesses, partnerships, corporations, and trusts. She serves clients across the real estate, professional services, financial services, and entertainment industries while consistently delivering strategic, high impact solutions. Her specialized knowledge in international and real estate taxation sets her apart. She is also highly regarded for advising high net worth clients on real estate.

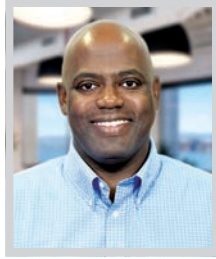


GLENN FRIEDMAN

Chairman of the Board
Prager Metis

Glenn Friedman, CPA, CGMA, is chairman of the board and a partner at Prager Metis, an accounting and advisory firm with a national and international reach. Over more than four decades, he has been a driving force in firm leadership, culture, and long-term strategic growth.

Friedman's influence has played a central role in shaping Prager Metis into the modern, forward-looking firm it is today. As a former CEO and co-managing partner, he helped define the firm's long-term direction, including leading the 2013 merger that formed Prager Metis into a unified, multidisciplinary organization. His leadership has consistently emphasized innovation, collaboration, and a commitment to delivering exceptional advisory value to clients across industries.

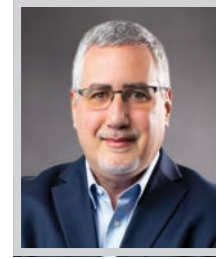


TONY GALES

Partner; Tax Practice Group Leader
BPM

With nearly 35 years of experience, Tony Gales has consistently delivered transformative results for clients while advancing diversity, equity, and inclusion across the profession. His deep knowledge of federal tax law, paired with a strategic, business-first mindset, has made him a trusted advisor to clients across industries who rely on his ability to translate complex regulations into measurable financial success.

What truly sets Gales apart is his capacity to go beyond traditional tax planning. He immerses himself in understanding each client's operations, goals, and market dynamics, developing tailored strategies that unlock growth and long-term value. His technical excellence is matched by his role as a change agent – using his platform to open doors for others.



STEVEN GELLER

Partner
Prager Metis

Steven J. Geller is a partner in the International Services Department at Prager Metis and a key member of the firm's global private client practice. A CPA licensed in California and Oregon, and a Trust and Estate Practitioner, Geller brings more than 30 years of experience advising high-net-worth families, family offices, executives, and multinational businesses on complex domestic and cross-border tax, trust, and estate matters.

Geller's work spans income and estate tax planning, foreign trust compliance, inbound and outbound structuring, asset protection, and multigenerational wealth succession. He regularly serves as a trust protector and advisor to foreign and domestic trusts for clients across industries.

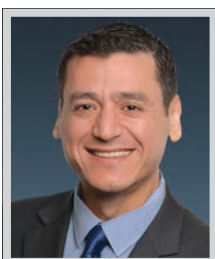


JEREMY GEORGE

Partner
PwC LLP

Jeremy George is an Asset & Wealth Management (AWM) partner who started his career in New York and relocated to Los Angeles approximately 15 years ago. He has been serving PwC LLP's highest profile and key AWM clients and has developed a deep network and relationships across the Los Angeles area.

George is often considered as the "go to" person for new audit opportunities and is very well respected within the AWM sector whereby many reach out to Jeremy and use him as a sounding board, whether it be on accounting / auditing related topics to career advice. He is seen as an impactful mentor to our people, and he is very involved in the LA community.

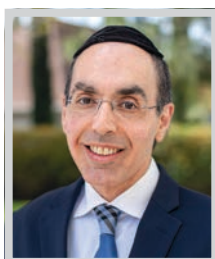


MOHAMED GHATTAS

Partner
CohnReznick

With nearly 20 years of experience in partnership taxation, real estate structures, and high net worth advisory, Mohamed Ghattas has built a reputation as a trusted and technically sophisticated tax leader. As a partner in the Los Angeles office, he provides comprehensive tax planning and consulting services to complex partnership structures, closely held businesses, family offices, and high net worth individuals.

Ghattas's work spans the full lifecycle of client advising – from structuring multi entity real estate investments, to guiding entrepreneurs through intricate tax scenarios, to helping to ensure compliance across federal and multi state requirements. Ghattas' technical excellence is evident across his client engagements, including advising on significant transactions.



HOUTAN ELIYAHU GHOLIAN

Managing Director
Manela and Company

Houtan Eliyahu Gholian is a managing director at Manela & Co. who is known for his technical depth, strategic leadership, and broad industry impact. He advises a diverse client base across real estate, asset management, healthcare, entertainment, and other industries, providing sophisticated federal, state, and international tax consulting and compliance services. Gholian is a key strategic partner to business owners, investment entities, foundations, and trusts, helping clients navigate complex structuring, transactions, and long-term tax planning with clarity and confidence.

Prior to joining Manela & Co., Gholian spent 12 years at PricewaterhouseCoopers in its Financial Services and Private Financial Services practices.



SHANE GLASS

Managing Director
Gelfand Rennert & Feldman

Shane Glass provides business management services to recording artists/performers, singer/songwriters, athletes, directors, producers, actors, influencers, entertainers, and executives. Glass has also served as tour accountant for major touring artists all over the world.

Prior to merging his team with Gelfand Rennert & Feldman in 2024, Glass was the president of business management at The Colony Group, a nationally recognized independent wealth advisory and business management firm. Glass provides business management services to recording artists/performers, singer/songwriters, athletes, directors, producers, actors, influencers, entertainers and executives. He developed and taught a course titled "Touring, Tour Accounting and Merchandising" at UCLA's Extension Program.



BRIAN GRAY

Partner
Gursey Schneider LLP

Brian Gray, CPA, tax partner at Gursey Schneider, is a highly sought-out tax advisor, widely recognized for his ability to unlock significant tax savings for his clients. Advising a notable roster of entrepreneurs, executives, and other high-profile, ultra-high-net-worth individuals and family offices, Gray is known for designing and implementing tax-efficient estate plans and identifying income tax savings opportunities via asset-holding companies, family limited partnerships, trusts and foundations in support of his clients' wealth transfer and philanthropic goals.

With over 25 years of experience in his field, Gray's professional savoir-faire has been shaped by witnessing the evolving needs of wealthy clients and keeping his practice abreast of those developments. This has allowed him to design effective strategies.



JON GREEN

Partner; Audit & Assurance
Leader, Los Angeles
Deloitte

Jon Green currently leads Deloitte's Audit & Assurance business in Los Angeles. He has been with Deloitte for 19 years, has served as lead client service partner for multiple global public companies, and has held a variety of other internal leadership roles. Jon also currently leads the national interactive gaming sector for Deloitte's Audit & Assurance business.

Green is known for being responsive and pragmatic. His breadth of experience, technical skillset, and boardroom acumen suit him well to serve clients as they navigate complex and dynamic issues. He has served a variety of clients during his tenure as a partner. His time spent leading teams serving various companies across a variety of industries has contributed to his deep understanding of relevant matters.

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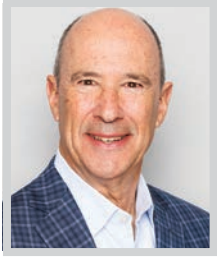
American Business Bank has ten offices
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Ontario, Corona, Downtown Riverside,
Long Beach and San Diego



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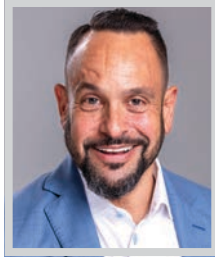


ROBERT GREEN

Partner
SingerLewak

Bob Green is an accounting and technology leader who serves as the lead partner for SingerLewak's SL Business Informatics advisory practice, where he applies a rare combination of CPA, CFO, consulting, and technologist experience to guide CFOs, CIOs, and CEOs through complex digital transformation, ERP, cybersecurity, and IT assurance initiatives. His team is frequently called upon to manage strategic IT planning, SOC and SSAE auditing, IT risk, organizational change management, and major systems implementations. He is also well known for successfully rescuing troubled ERP and CRM projects and leading them to completion.

Green also contributes in significant ways to the accounting profession. He holds the CITP credential from the AICPA.



HOWARD GROBSTEIN

Partner
Grobstein Teeple LLP

Howard Grobstein has established himself as a trusted expert in forensic accounting and fiduciary support for more than 30 years. He is known for his innovative, entrepreneurial approach to accounting, offering clients more than standard consulting services.

In 2013, Grobstein and his business partner Joshua Teeple established Grobstein Teeple LLP, an accounting and consulting firm based in Los Angeles. As managing partner, he has guided the firm's substantial expansion, increasing the staff from eight to over fifty professionals. The firm offers a full range of accounting and consulting services to both individuals and mid-sized companies and has recently affiliated with an international alliance to extend its reach globally. Grobstein's expertise covers all aspects of business consulting.



DRAKE GUSMAN

Manager
RSM US LLP

Drake Gusman is an assurance manager with RSM US LL who provides financial audit and consulting services to a range of private sector clients, primarily within technology, media, telecommunications, consumer products and professional services industries. Since beginning his career in public accounting, Gusman has demonstrated strong technical capabilities and a collaborative approach that has supported engagement teams in addressing complex accounting matters while ensuring compliance with professional standards.

In addition to delivering high-quality client service, Gusman is recognized for his leadership and mentorship within engagement teams, helping develop staff and creating a supportive environment where young professionals can build their skills and confidence.



MARK HAGANDER

Partner
Lucas Horsfall

Mark Hagander is an assurance partner who has been with the firm since 2003 and has dedicated more than two decades to public accounting. In his role, he oversees all aspects of audit engagements, ensuring technical excellence, integrity, and consistency across complex client needs. Hagander brings deep expertise across a wide range of industries, including engineering and construction, manufacturing, distribution, consolidations, and private schools. His ability to navigate industry-specific challenges while maintaining the highest auditing standards makes him a trusted advisor to both clients and colleagues.

Hagander is known for delivering exceptional accounting and auditing services while being mindful of his clients' day-to-day operations, minimizing disruptions.



ALEXA HAGEDORN

VP, Accounting
REVOLVE

Alexa Hagedorn, who serves as the vice president of accounting, has been with REVOLVE for 12 years, helping support the company's growth from less than \$200 million to over \$1 billion. Along this journey, Hagedorn was a key contributor to REVOLVE's expansion internationally and its expansion into luxury retail and expanding into adjacent product categories.

In 2019, Hagedorn helped lead the company to its initial public offering, successfully transitioning the team from a private company to a public company and building a best in class public company accounting team. Hagedorn also spearheaded the opening of an office in the Philippines. Hagedorn is not only a great accountant, she is considered by many to also be a friend, leader and team builder.

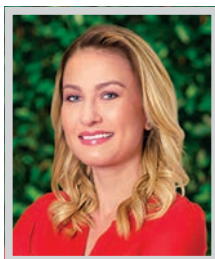


SPENCER HONG

Principal
Fineman West & Company LLP

Spencer Hong is a seasoned financial professional with more than 17 years of experience in providing financial statement audits and management advisory services in industries ranging from manufacturing, distribution, retail and technology. Hong has also advised clients in mergers and acquisitions, equity and debt offerings, restructuring/turnaround situations and implementing cost reduction programs.

Hong serves as an audit/assurance partner at Fineman West & Co. LLP, and formerly was a manager in the Corporate Advisory Restructuring Services of Grant Thornton LLP. He is also fluent in Korean and has advised a number of Korean-American operated businesses as well as joint ventures formed between US and Korea based companies and US subsidiaries of publicly traded companies based in South Korea.

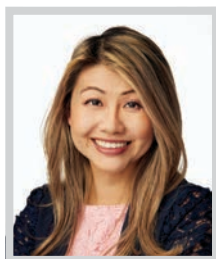


MELANIE HOROWITZ

Principal
GHJ

Melanie Horowitz, CPA, is a significant leader at GHJ and plays a major role in the Nonprofit Practice. Her dedication to excellence and impactful contributions to her community make her a standout leader in accounting for the Los Angeles region. As a key member of GHJ's Audit and Assurance Leadership and Strategy team, Horowitz assists with shaping departmental strategy, driving audit quality initiatives and leading projects that advance the firm's strategic vision.

Horowitz provides audit and consulting services to a diverse range of nonprofit clients, including organizations that offer social services like child development, mental health and educational services. Her expertise helps these organizations maintain financial stability and compliance and enables them to focus on their critical missions.



JOANNA HU

Partner
PwC LLP

Joanna Hu is a tax partner based in Los Angeles supporting PwC LLP clients across different markets on technical tax accounting issues, including financial statements support and tax reporting for private equity-owned portfolio companies.

In addition to client service, Hu serves as the partner co-champion for PwC's Pan Asian Community Inclusion Network in the Los Angeles office. Additionally, Hu is the partner sponsor for PwC's national tax intern conferences as she engages in the in-person intern events, helps to identify subject matter specialists to support content development, and acts as the overall approver for any new content. Outside her day job, Hu has been a board member for Read to a Child's Greater Los Angeles Region since 2017.



MARLA HUMMEL

Partner, Audit Services; West Region
Not-For-Profit & Higher Education
Practice Leader
Grant Thornton

Marla Hummel is an accomplished leader whose impact spans the entire Western region and beyond. As a senior audit partner and leader of the West Region not-for-profit practice, Hummel serves organizations from Seattle to San Diego and across to the Rockies, while also supporting teams in Texas and New York City. Her technical excellence, calm leadership, and ability to guide clients through complexity make her a trusted advisor to some of the most mission-driven organizations in the country.

Hummel's role goes far beyond traditional compliance. She partners with her clients, helping them interpret emerging economic impacts, navigate uncertainty, and develop thoughtful strategies.



JIN HYMERS

Tax Director
Pinnacle Tax Services

Jin Hymers exemplifies what it means to be both a technical expert and a trusted advisor. With nearly 25 years of tax experience spanning Big Four firms KPMG and Ernst & Young, and now as tax director at Pinnacle Tax Services, Hymers has built a career defined by excellence, client dedication, and mentorship.

What distinguishes Hymers is her rare ability to translate complex tax concepts into actionable strategies for business owners. She maintains deep expertise in corporate taxation, multistate compliance, and pass-through entity planning – areas that require continuous learning as regulations evolve. Her commitment to staying current on technical developments ensures her clients receive advice that is both sophisticated and practical. She has a genuine passion for serving small and mid-sized businesses.



Middle Market Mergers & Acquisitions



- Encourages clients to have CPA Audits.
- Work with CPAs on Merger & Acquisition Due Diligence.
 - Refers clients to engage a CPA firm.
 - On client sale, CPAs earn additional fees.
- Chairman of Janas was a former CPA firm Partner.



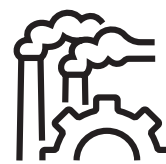
Consumer Products & Services



Aerospace & Defense



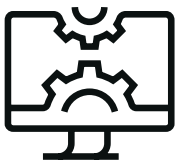
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Manufacturing & Industrial



Environmental & Real Estate



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Plumbing, HVAC & Electrical Services



International

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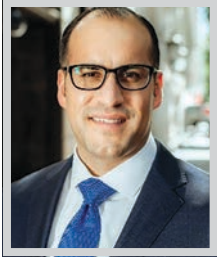
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ROBERT HYMERS

Managing Partner
Pinnacle Tax Services

With several years of both tax and auditing experience at Ernst & Young (EY), Robert is the founder and managing partner of Pinnacle Tax Services, Inc. and specializes in providing tax and accounting services for a host of different industries. Pinnacle Tax specializes in helping small and mid-sized businesses located in the greater LA area maintain tax compliance. He also has a specialty in assisting cannabis companies with the rigorous tax compliance including Section 280E reporting requirements.

Separate from his involvement with his CPA and Consulting practices, Hymers was a managing partner of a multi strategy hedge fund called Dutchess Capital from 2019 to 2023. Hymers resigned from the fund to start a new hedge fund called Liqueous Capital in 2023.

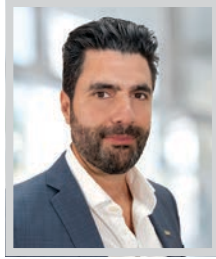


CATHY HYODO

Market Managing Partner, Greater Southwest Region, Grant Thornton Advisors LLC; Partner, Audit Services, Grant Thornton

Cathy Hyodo is an exceptional leader whose more than 30 years in the accounting profession have been marked by innovation, strategic impact and an unwavering commitment to developing others. Her career reflects both extraordinary professional achievement and a values-driven leadership philosophy that has shaped organizations, clients and colleagues across the industry.

As the market managing principal for Grant Thornton's Greater Southwest offices, including Los Angeles, Hyodo leads hundreds of tax, audit and advisory professionals while guiding the firm's operational and client-service strategy across one of its most dynamic markets.



ALEX IACOBELLI

Assurance Principal
BDO USA

Alex Iacobelli, assurance principal at BDO USA's Los Angeles office, brings an industry-informed approach to providing sound assurance services that has made him a trusted leader within the firm and with clients in various industries throughout the Southern California market. Over the course of a 20-year career spent entirely with BDO, Iacobelli has evolved from serving financial services and real estate clients to building and leading one of Los Angeles' most specialized and trusted media and entertainment practices.

Iacobelli has helped shape and grow BDO's media and entertainment unit into a recognized center of excellence, carrying on the legacy of his mentor and former managing partner of BDO Los Angeles, the late Bradley Schrupp. Together, they built the practice from the ground up.



KENNY JACKSON

Vice President; Fund Accounting & Operations
Oaktree Capital Management, L.P.

Kenny Jackson is a highly respected CPA and vice president whose leadership and technical expertise have been essential to the many strengths of Oaktree Capital Management's fund accounting platform. In his executive role, Jackson provides strategic fund accounting oversight across complex private credit, distressed debt, and opportunistic investment strategies, demonstrating exceptional mastery of US GAAP, partnership accounting, valuation methodologies, and investor reporting in a highly regulated alternative asset environment.

Jackson leads critical closed-end fund audit coordination efforts and is accountable for key corporate deliverables. He manages and develops a team of accounting professionals, fostering a high-performance culture.



ALBERT JANG

Managing Partner
Kim & Lee, LLP

Albert Jang, CPA has been instrumental in transforming how small and mid-sized organizations access accounting and advisory services by rethinking both service delivery and the role of the accounting professional.

Early in his leadership, Jang recognized that traditional, compliance-driven accounting models were not meeting the evolving needs of growing businesses. In response, he led the adoption of a Client Advisory Services (CAS) model, shifting the firm's focus from historical reporting to ongoing financial insight, planning, and decision support. This approach emphasizes regular engagement, meaningful financial conversations, and proactive guidance – helping clients understand not just what happened, but what to do next.



YISHAI KABAHER

Partner
Gursey Schneider LLP

Yishai Kabaker, CPA and partner at Gursey Schneider in Los Angeles, has risen to the top of the tax ranks in California. He brings a blend of real-world experience and technical acumen to his role advising high-net-worth individuals and their privately held businesses on complex tax matters, with the ability to design holistic, tax-efficient plans that cover everything from corporate structuring to estate planning, charitable giving, wealth transfer, and more.

Kabaker began his career in business management for a family office, where he mastered all of the facets of a high-net-worth household before pivoting to his current role as a public accounting firm partner. He now leads the Tax Department at Gursey Schneider alongside colleague Brian Gray, overseeing a team of 105 professionals, delivering personalized tax solutions.



IAN KANG

Tax Principal; Los Angeles Tax Practice Leader
BDO USA

From his journey as a first-generation immigrant from Korea to leading one of the fastest-growing tax markets at BDO USA, Ian Kang's career in accounting is defined by breaking barriers and achieving success through leadership and perseverance. Today, he has built a reputation as a leader of influence, pairing nearly two decades of tax strategy expertise with visionary leadership to strengthen BDO USA's local presence.

With the mind of an accountant but the spirit of a salesman, much of Kang's success is owed to his relationship-driven approach – his ability to build rapport quickly, earn trust, and establish himself as a strategic advisor. He shares an entrepreneurial mindset with many of his clients, who are business owners and other accomplished individuals who have followed a similar path.



MIRIAM KAPLAN

Partner; CAS Practice Leader
Duffy Kruspodin, LLP

Miriam Kaplan, MBA, CPA, is a partner and the Client Advisory Services (CAS) practice leader at Duffy Kruspodin, LLP, where she is driving one of the firm's most strategic growth initiatives: helping businesses gain timely, accurate visibility into their financial performance. Kaplan leads a team delivering outsourced accounting, fractional controller and CFO services, and data-driven financial insights to small and mid-sized enterprises across Southern California. She brings a modern, technology-enabled approach to advisory, equipping business owners with clear, actionable intelligence on liquidity, solvency, profitability, and operational efficiency.

Under Kaplan's leadership, clients are empowered to scale sustainably, prepare for transactions, and make critical decisions with foresight rather than hindsight.



JACK KARAGULLEYAN

Tax Principal
BDO USA

Over the course of his 19-year career with local and national public accounting firms in Los Angeles, Jack Karagulleyan, CPA, tax principal and National Digital Assets Practice leader at BDO USA, has evolved from a tax generalist into a nationally recognized specialist in blockchain and digital asset taxation, positioning both his firm and its clients ahead of one of the profession's most complex and rapidly developing areas.

Karagulleyan has developed extensive knowledge and experience advising companies across a range of industries, including technology, retail, family offices, and financial services. By interpreting emerging tax regulations and translating complex technical implications, Karagulleyan has become a trusted advisor to more than 75 clients navigating new asset classes and evolving compliance requirements.



IGAL KHOSHLESAN

Partner
Miller Kaplan

Khoshlesan has proudly built his career at Miller Kaplan, developing his public accounting experience over the last 20+ years. With his passion and keen knowledge in supporting non-government organizations and non-profit organizations, Khoshlesan has centered his attention on supporting charitable institutes, labor organizations, and employee benefit plans.

Khoshlesan has played a leadership role as part of Miller Kaplan's audit facilitation team, providing audit training for new hires, championing technology-driven solutions by leveraging data analytics, and being a leading voice on adopting AI automation. His expertise has guided the firm's technology and digital investments and brought more attention to further advancing client and community relationships.

armanino 



Congratulations

to **Jonathan LaMantia, Parnia Pandkhou**
and **Ken Teasdale** on being named one
of the Los Angeles Business Journal's
Top 100 Accountants

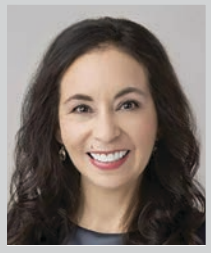
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IRENE KLEPP

Chief Financial Officer
Los Angeles Sports
& Entertainment Commission

Klepp is responsible for the finance, legal and administrative functions of the organization and provides executive support for LASEC board committees in the areas of audit, finance and risk management. She works closely with LASEC partners for budget and contract initiatives related to special events and upcoming high-profile events.

Major events supported by Klepp and LASEC include Super Bowl LVI in 2022, the 2022 MLB All-Star Game, the 2023 College Football Playoff National Championship, WrestleMania 39, the 123rd U.S. Open Championship, and the 2024 NCAA Division I Men's Basketball West Region Championship.

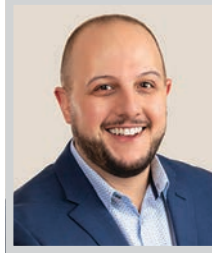


ERIN LAFFERTY

Chief Financial Officer
Reveleer

Erin Lafferty was recruited into Reveleer in 2022 to support the company's growth and expansion as a SaaS business. Reveleer's CEO was looking for a partner to support his mission of being the leading platform for payers and providers in value based care. The company had recently received a \$65 million financing commitment from Oak HC/FT, a leading HCIT Platform, to continue the growth and expansion started by the company's existing investors, primarily Upfront Ventures, a leading VC headquartered in LA.

Lafferty is responsible for all things finance at Reveleer, including FP&A, treasury, contracting, strategic support, accounting and more.

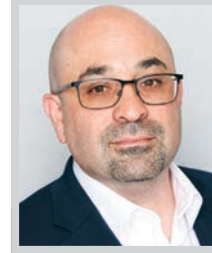


JONATHAN LAMANTIA

Partner
Armanino LLP

Jonathan LaMantia stands out as a results driven leader who combines operational excellence, people development, and firmwide impact. As the Southern California audit leader, he mentors a team of more than 45 audit professionals, fostering a culture of engagement, accountability and inclusion.

In addition to building strong teams, LaMantia has delivered measurable business impact. He ranks in the top 10% of the audit business unit for both book of business (revenue) and sales, demonstrating a balanced ability to grow client relationships while delivering high quality work. He has played a key role in developing and executing growth initiatives for the technology industry in Los Angeles and helped design audit growth programs.



BRIAN LANDAU

Partner
SingerLewak

Brian Landau is an influential leader within SingerLewak whose exceptional technical expertise, strategic thinking, and commitment to client service distinguish him as one of the most impactful accounting professionals in the Los Angeles market. In his role, Landau consistently delivers comprehensive guidance across complex tax and advisory matters, offering clients not only accurate and compliant solutions but forward-looking strategies that strengthen long-term financial stability and growth.

Landau's impact on SingerLewak extends far beyond his client work. He is known for driving innovation within the firm, championing process improvements, and leveraging new technologies.



VINCENT LEONI

Partner
Miller Kaplan

With more than 35 years of experience in the entertainment, media, and technology sectors, Vincent Leoni oversees Miller Kaplan's Contract Compliance practice – providing consulting, royalty and contract compliance services, and profit participation examinations. His robust client roster includes Fortune 100 companies, major entertainment production firms, and individual performers. Leoni has led global teams while conducting hundreds of licensee exams for trademark licensors across Asia, Europe, and Australia, reinforcing Miller Kaplan's profile in complex compliance work.

Additionally, Leoni has provided litigation support for profit participants and licensors, performing detailed income stream analyses.

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Orange County Office
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Greenwood Village, CO 80112
720.551.4964

New York Office
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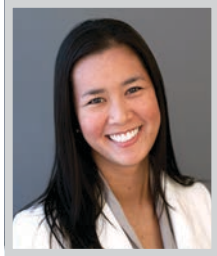
2026 HONOREES



BETTY LIU
Director
CBIZ

Betty Liu, CPA, is a director at CBIZ & MHM with more than 25 years of experience in accounting and advisory services. Since her promotion to director in 2022, she has led with both technical expertise and a people-first approach, helping clients and colleagues navigate an ever-changing financial landscape. Liu works with clients across real estate, manufacturing, retail, and high-net-worth advisory, guiding them through complex challenges such as business combinations, intercompany structures, and estate planning matters.

Liu genuinely cares about her team and creates an environment where staff feel valued, supported, and empowered to succeed.



CHRISTINA LOUIE
Director
PwC LLP

Christina Louie is instrumental in building a practice over a new business line at PwC within the Asset & Wealth Management sector, where she is mentoring and developing a large team. Given this group and business is brand new to PwC, Louie has been demonstrating her strong leadership skills that she has cultivated over her career and building this practice from ground up.

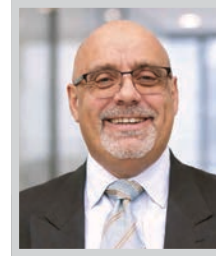
Louie has been approaching this in a way that allows for team members to have a unique career experience by offering direct hands-on assistance to clients. By doing so, she encourages others to step outside their comfort zones. Louie is actively involved in building processes, defining roles, and establishing best practices.



TERESA LUONG
VP, Finance
HexClad Cookware

Teresa Luong joined HexClad in April 2024, overseeing the accounting and finance functions. Since joining, she has implemented monthly reporting and the first ever global budgeting process across all regions, providing not only visibility and accountability to the management team and regional operators but also more real-time actionability. Luong has over 25 years of experience in accounting and finance with a non-active California CPA.

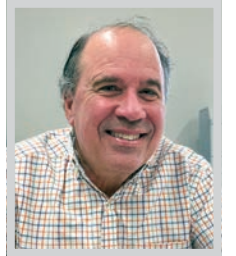
As a leader, Luong encourages her team to look beyond the current practices today and think about scalability as well as the company's short- and long-term goals. Additionally, Luong has instilled process rigor that enhances business operations and strategy.



KAL MANASFI
Partner
MyCPA, LLP

Kal Manasfi exemplifies audit excellence through a rare combination of technical mastery, strategic leadership, and an unwavering commitment to quality. In his role within the accounting firm MyCPA, LLP, Manasfi consistently elevates audit standards by fostering a culture of precision, accountability, and professional skepticism. He is deeply involved in complex and high-risk engagements, where his judgment and clarity provide confidence not only to clients but also to internal teams.

Manasfi is known for implementing innovative audit methodologies that improve efficiency without compromising integrity, including leveraging data analytics and process enhancements to strengthen risk assessment and audit execution.



STEVEN MANDEL
Managing Partner
Smith Mandel & Associates

Steve Mandel and his firm have built a reputation not only for professional excellence but also for their deep commitment to the Los Angeles community. As a long-standing member of the Burbank Chamber of Commerce, Mandel plays an active role in fostering the growth of local businesses. He is especially dedicated to supporting small businesses like his own, encouraging collaboration and strengthening the economic fabric of Burbank.

Mandel is also an active supporter of the Jewish Federation of Greater Los Angeles, contributing his time and energy to programs that uplift and connect the community. Each year, he participates in the Tour de Summer Camps, a charity bike ride.

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Chikara "Ricky" Nagano, CPA
Partner

for being honored as *Los Angeles Business Journal's* Top 100 Accountants!

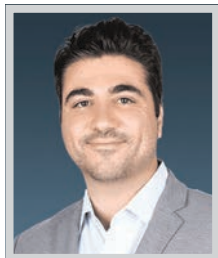
As a Top 50 accounting firm with offices in North America, Europe, and Asia, Prager Metis has experts around the world that can provide the level of advice and expertise you need to make **your world, worth more.**



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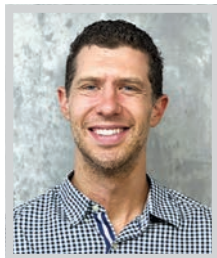
2026 HONOREES



MIKE MANSOUR
Partner
CohnReznick

Michael Mansour is known for his technical excellence, leadership, and professional impact. As a CPA with deep expertise in income tax accounting, corporate tax compliance, and ASC 740/IAS 12, he plays a critical role in navigating some of the firm's most complex and high-stakes tax matters. His work spans public and private companies across technology, manufacturing and distribution, consumer products, and hospitality - industries where regulatory change, transactional complexity, and tax planning challenges demand both precision and sound judgment.

Beyond technical execution, Mansour is a trusted decision-maker for high-risk and high-visibility engagements.



JOSH MARTIN
Owner
Martin Business Management

Josh Martin serves as a strategic financial advisor to leading figures across entertainment, sports, and digital media. As a licensed CPA with more than ten years of experience, he specializes in tax planning, business management, and comprehensive financial stewardship for high-net-worth individuals, global businesses, and multigenerational families.

In 2025, Martin founded Martin Business Management, a full-service accounting, tax, and business management firm. Martin functions as a personal CFO for an accomplished and diverse client base, ranging from professional NBA athletes to award-winning actors, chart-leading recording artists, and high-profile digital creators.



MATTHEW MARTIN
Founder; Chief Problem Solver
TapouT2TaxeS

Matthew Martin is a visionary CPA and strategic leader who blends entrepreneurial innovation with profession-wide impact. As founder and chief problem solver of TapouT2TaxeS, he serves cannabis companies ranging from early-stage startups to publicly traded organizations, providing specialized tax, advisory, and risk management services in one of the most complex regulatory industries. In addition to his client work, Martin partners with CPA firms as a consultant and fractional COO, helping modernize operations through technology adoption, AI-driven workflows, and automation to improve efficiency, scalability, and client service.

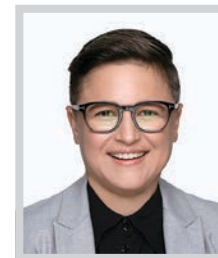
Martin has been a driving force in advancing the accounting profession at the state and national level.



NATHAN MATTHEWS
Founder; Executive Chair
CNM LLP

Nathan Matthews is the founder and executive chair of CNM LLP, a premier Los Angeles based technical advisory firm specializing in technical accounting, internal controls, and IT advisory services. Under Matthews' leadership and long-term vision, CNM has grown into a highly respected firm serving clients across entertainment, high-technology, manufacturing distribution, and software industries.

Matthews has served as lead partner to numerous organizations navigating complex financial and regulatory matters, including initial public offerings, SEC financial reporting requirements, application of evolving technical accounting standards, and internal control design and remediation.



MELISSA MEDINA
Manager
Forvis Mazars

Melissa Medina is a highly skilled tax manager at Forvis Mazars, recognized for her deep technical expertise and consistent leadership across complex corporate tax matters. With nearly a decade of experience in US federal and state taxation, she excels in ASC 740, income tax provision preparation, multistate compliance, and tax accounting method analyses.

Medina plays a critical role in delivering high quality tax work throughout the firm. She is repeatedly relied upon to prepare and review income tax provisions, evaluate independence requirements, and support multi-entity tax compliance which demonstrates accuracy, sound judgment, and reliability in high pressure settings.



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CONGRATULATIONS!



Joseph Skeeahan, CPA

Jessie Dibie, MBA, CPA

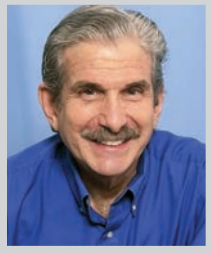
Mark Hagander, CPA

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On behalf of Lucas Horsfall, we extend our sincerest **congratulations to our leaders who have been recognized among LABJ's Top 100 Accountants**. Your excellence, integrity, and commitment to the clients and communities of Los Angeles make this honor truly well-deserved. We are proud to celebrate this achievement alongside you!



2026 HONOREES



ANDY MINTZER
Principal
Hemming Morse, LLC

Andrew (Andy) Mintzer, CPA/CFF, CGMA, CFE, is one of Los Angeles' most distinguished accounting professionals, with more than four decades of experience spanning public accounting, forensic and financial consulting, standards setting, and professional leadership. As a principal at Hemming Morse, he serves as a trusted forensic accountant and testifying expert in complex accounting, auditing, and SEC financial reporting matters, regularly assisting courts, regulators, and stakeholders in high-profile litigation and investigations.

Beyond client service, Mintzer's impact on the profession is extraordinary. He has served on multiple national and international standard-setting bodies.



SHASHI MIRPURI
Principal
Baker Tilly

From his first accounting class in high school to leading some of the most complex tax engagements in Los Angeles, Shashi Mirpuri's career has been defined by curiosity, dedication, and commitment to excellence. Over 26 years in public accounting, Mirpuri has built a reputation not only as an outstanding tax practitioner with loyal clients, but also as a trusted advisor who delivers proactive solutions and brings the full power of the firm to every engagement.

Mirpuri served as the Baker Tilly Los Angeles Office tax lead from 2019 to 2025, growing the practice, developing a strong bench of professionals, and building long-term client relationships that span decades. Today, as lead tax principal, he continues to drive growth.



SHEILA MOGHIMI-KAMRAN
Partner
Citrin Cooperman

Sheila Moghimi-Kamran is a partner in Citrin Cooperman's West Los Angeles office with over 25 years of experience in public accounting. She is a highly specialized tax expert, focusing on tax compliance and planning for high-net-worth individuals and their related entities. Moghimi-Kamran has distinguished herself as an innovator within the profession by developing a niche practice focused on women during times of significant life transitions, such as marriage, divorce, widowhood, or business succession.

Moghimi-Kamran combines technical tax expertise with a deeply empathetic, relationship-driven approach.



JESSICA NADLER
Partner
SingerLewak

Jessica Nadler exemplifies the highest standards of excellence in the accounting profession through her leadership, technical expertise, and sustained impact at SingerLewak. As a trusted advisor, she consistently delivers exceptional client service while navigating complex engagements with precision and integrity. Nadler is known for her innovative approach to problem-solving, often implementing process improvements that elevate team efficiency and strengthen firmwide best practices.

Beyond her technical mastery, Nadler plays a pivotal role in mentoring emerging professionals, fostering a collaborative environment that encourages growth and continued learning.



CHIKARA "RICKY" NAGANO
Managing Partner, Torrance Office
Prager Metis

Ricky Nagano is a partner in the Accounting and Attest Department at Prager Metis. Nagano is also the leader of the firm's Japanese Global Services Group. In this role, Nagano provides financial and business strategy consultancy to Japanese companies operating in or looking to develop operations in the US, as well as domestic companies interested in expanding their businesses into Japan.

Nagano, raised and educated in both Japan and the US, specializes in providing accounting, audit, tax, and consulting services to Japanese-speaking American clients across a wide range of industries, including entrepreneurs, individual clients, and IT companies.



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Regulatory shifts. Cyber threats. Operational blind spots. Our Risk & Compliance team helps Los Angeles businesses stay ahead not scramble to catch up.

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SATPAL NAGPAL
*Partner; Audit and Assurance
 Practice Leader
 GHJ*

Satpal Nagpal, CPA, leads GHJ's Audit and Assurance Practice, overseeing a team of national employees that serve leading clients throughout Los Angeles and the country. With a passion for technology and knack for developing efficiencies and process improvements, Nagpal goes above and beyond his mandate by streamlining procedures and always being on the forefront of technology adoption.

Nagpal leads the implementations of new technologies and out-of-the-box solutions that make the Audit and Assurance Practice better equipped to take on larger clients with complex needs and remain resilient in a competitive field. In the past few years, Nagpal optimized the firm's remote audit.



DEMEIL NISSAN
*Partner
 Duffy Krusopodin, LLP*

Demeil Nissan is a CPA and partner in public accounting who brings deep technical skill and thoughtful leadership to his work in tax planning and complex transaction support. He is known for helping clients navigate important financial decisions with care, precision, and a clear understanding of today's evolving tax environment. His experience across professional services, investment partnerships, and real estate structures allows him to provide practical guidance in situations that require strong judgment and expertise.

Nissan also plays a key leadership role within the firm. He is a trusted advisor to clients and colleagues alike, recognized for his steady approach, responsiveness, and integrity.



PARNIA PANDKHO
*Partner
 Armanino LLP*

A former CFO and controller, Parnia Pandkhou has over 15 years of public and private accounting experience. She serves clients in a wide range of industries, including retail, entertainment, bioplastics, technology and real estate. Taking a comprehensive approach, inclusive of operational aspects, she provides expertise in financial planning and analysis driven by KPIs.

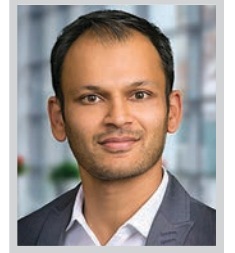
Pandkhou has showcased expertise in interim CFO roles, successfully navigating mergers and acquisitions while integrating corporate cultures and optimizing business functions. She has spearheaded the establishment of business outsourcing services in new, challenging markets, particularly within the real estate and cannabis industries.



DAVID PAPOTTA
*Director, Tax & Business Services
 Maridea Wealth Management*

Bringing over 25 years of experience in public and private accounting, providing clients with practical solutions and trusted guidance across a wide range of industries, including agriculture, aviation, construction, entertainment, professional services, and more. He specializes in helping clients with complex financial, tax, and business planning needs, including audits, reviews, and compliance for companies with significant assets.

A licensed CPA in California and Idaho with auditing and forensics background from the AICPA, Papotta is known for his hands-on approach and deep expertise. His areas of expertise include business management, forensic accounting, tax return preparation, and attest engagements.



ABHI PARIKH
*Partner; Tax Practice Leader
 Richey May SoCal*

Abhi Parikh represents a new generation of accounting leaders whose expertise bridges sophisticated real estate tax strategy, private equity consulting, and high-net-worth client service. With a unique background that spans Big Four experience and entrepreneurial practice development, Parikh distinguishes himself through hands-on innovation, mentorship, and the delivery of holistic guidance on complex transactions.

As partner and Tax Practice leader at Richey May SoCal, Parikh leverages deep expertise in tax compliance and consulting to guide high-net-worth individuals, organizations, and partnerships through complex federal, state, and international tax challenges.

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 ACCOUNTANTS FOR
 TWO CONSECUTIVE
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FIRM OF THE YEAR



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MARK PARISER

CPA; Partner
Dunn, Pariser & Peyrot

Mark Pariser has devoted his career to helping clients navigate the most intricate and high-stakes dimensions of financial management, ensuring that professional achievement is matched with enduring financial security. At Dunn, Pariser & Peyrot, he is widely respected for his holistic view of a client's financial world and his ability to design strategies that both safeguard assets and support thoughtful, sustainable growth.

Pariser's diverse client base – including actors, musicians, directors, entrepreneurs, and senior executives – relies on Pariser for his talent in bringing clarity and structure to even the most complex financial situations. He develops customized, forward-thinking systems built to adapt over time.



TARA PARKER

Partner
BPM

Tara (Wilson) Parker is a trailblazer in the accounting profession and a transformative leader at BPM. In November 2024, she made history as the firm's first Black woman partner. With more than 17 years of public accounting experience, Parker is recognized for her deep technical expertise in partnership taxation and real estate investments. She advises clients in real estate, professional services, consumer business, and manufacturing, and most recently launched BPM's first REIT-focused tax practice.

Parker has guided clients through multimillion-dollar commercial property acquisitions, designed innovative tax structures for investment funds, and provided trusted counsel on complex stock option strategies.

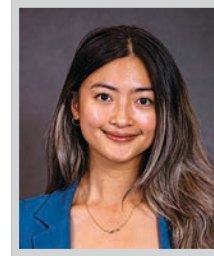


SHRIRAM PITCHUMANI

Chief Financial Officer;
Chief Operating Officer
Hirsch Pipe & Supply

After joining Hirsch as vice president of finance, Shriram Pitchumani was promoted to chief financial officer within a year as part of the transition plan from Hirsch's highly successful previous CFO who was transitioning to the role of COO. During his first three years, Pitchumani and his team's charter was to spearhead a significant transformation of these systems and processes.

Pitchumani's team automated the accounts payable process, semi-automated credit operations, upgraded their payroll system and transitioned the company's monthly batch ledger into a more automated NetSuite Oracle-based ledger and reporting system.

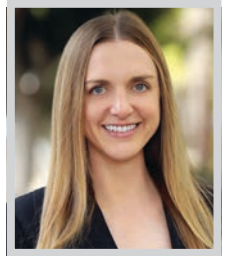


MERRYL RABAINO

Senior Manager
CBIZ

With more than a decade in the profession, Merryl Rabaino, CPA has quickly risen to become a sought-after advisor to clients across Los Angeles and beyond, serving a range of dynamic industries including capital market, digital assets, technology and life sciences, and consumer goods.

Rabaino's breadth of technical knowledge is evident in her hands-on leadership of complex audits, navigation of AICPA, SEC and PCAOB reporting requirements, and guidance for clients preparing for IPOs. Rabaino is known for her ability to lead teams with confidence, cultivate innovative solutions, and deliver high-value service tailored to her clients' unique needs.



BRITTANY SCRUDDER

Senior Manager
EY

Brittany Scrudder has over 12 years of experience at EY, where she serves as a senior manager in the Audit practice, leading client engagements and overseeing teams in Los Angeles. In that time, she's helped solidify EY's reputation as a trustworthy auditor – and, in doing so, created more trust within LA's business ecosystem.

Scrudder's skill set has both breadth and depth, and it spans tax, accounting, financial reporting, research, and the ability to work effectively across both corporate and nonprofit sectors. She's also a highly sought-after mentor for early career professionals throughout her firm. She delivers superior client service and elevates everyone around her.

A passion for service is in our *DNA*.

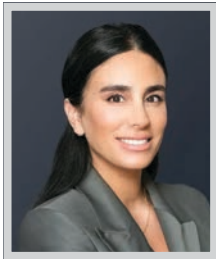
BPM is an assurance, advisory, tax & wealth management solutions firm that combines world-class capability and leading industry knowledge with a unique personal touch.



Let's talk: [bpm.com](https://www.bpm.com)
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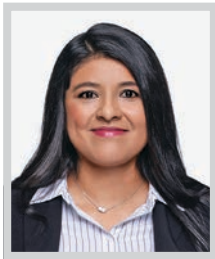


SHERRY SEDIGHI

Principal
Baker Tilly

Sherry Sedighi has been with Baker Tilly for 15 years and became the first female principal in the audit department of the firm's LA office, a milestone she achieved while on maternity leave with her first child. This accomplishment inspired countless women in the office, demonstrating that professional achievement and personal life milestones can coexist.

Sedighi is not only a top performer technically, but she also brings creativity, mentorship, and vision to her work. She consistently mentors women and junior staff, helping them grow their careers while strengthening the overall team. Beyond her own professional excellence, she actively contributes to firm initiatives, particularly through the GROW committee.



KARLA SHARAN

Senior Manager, Assurance
Forvis Mazars

Karla Sharan is a resilient and purpose-driven professional whose journey and leadership embody the spirit of an emerging leader in the accounting profession. After emigrating from El Salvador, Sharan began her career with determination and a deep commitment to growth, overcoming cultural, educational, and professional challenges to pursue a career in public accounting.

Today Sharan leads audit engagements across a diverse portfolio of clients in the technology, services and commercial product sectors. She is known for her technical excellence, collaborative leadership style, and ability to build strong relationships with both clients and team members. Sharan plays a critical role in delivering high-quality assurance services.



JING SHEN

Senior Manager
CBIZ

As a senior manager with CBIZ and a leader with over 20 years of experience in public accounting and tax services, Jing Shen consistently delivers exceptional value to both her clients and her organization. She specializes in comprehensive tax compliance, planning, and consulting for business partnerships, corporations, and high-net-worth individuals, and her expertise is trusted across industries including manufacturing, real estate, wholesale distribution, fixed income portfolio management, professional services, and entertainment.

Shen's innovative approach to complex tax matters sets her apart in the profession. She is known for developing proactive strategies and practical solutions that help clients navigate changing regulations.



JAY SINGH

Chief Financial Officer
Belkin International

As a strategic finance leader, Jay Singh has played an instrumental role in transforming Belkin's trajectory and driving for long-term success. One of his most significant contributions was helping lead the finance strategy and execution for the sale of Belkin to Foxconn Interconnect Technology (FIT), a complex transaction that required close collaboration with investment bankers, legal counsel, consultants, and cross functional executive team. His ability to articulate the long-term vision and drive successful due diligence was critical to securing a successful outcome.

Post-acquisition, Singh oversaw the integration into FIT, from integrated financial and management reporting, operating systems, and statutory requirements.



JOSEPH SKEEHAN

Partner
Lucas Horsfall

Joseph Skeehan founded Skeehan & Company in 1980 and has now merged with Lucas Horsfall. For nearly five decades, he has provided trusted advisory and accounting services to a diverse client base throughout the greater Los Angeles area, building long-standing relationships.

Beyond his firm leadership, Skeehan has made significant contributions to the profession and community through extensive non-profit board service, frequently serving as chair of Finance Committees and treasurer, where his expertise strengthened governance, financial oversight, and long-term sustainability. His appointment as trustee for numerous client trusts further reflects the confidence placed in his judgment and ethical standards.

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Congratulations!

Proud to celebrate Kerra Diener for being honored as a Top 100 Accountant by the Los Angeles Business Journal.

ADVISORY TAX AUDIT

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MATTHEW SPRAGUE

*Audit Partner; M&A Director
Hedman Partners LLP*

Matt Sprague has 15 years of public accounting experience providing hands-on, high quality assurance and accounting services to clients in a variety of industries, including manufacturing and distribution, financial services, nonprofit and technology and media services. Sprague has deep expertise in providing audit, review and compilation services to closely held and/or private equity backed middle-market companies and enjoys working with and advising business owners on accounting issues and business transactions.

Prior to joining Hedman Partners, Sprague was a director at a national accounting firm, serving middle-market public and private companies.

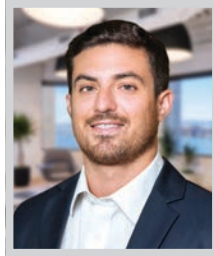


KIMBERLY SUGIYAMA

*Senior Audit Manager, Assurance
Duffy Kruspodin, LLP*

As a senior audit manager in audit and assurance, Kimberly Sugiyama plays a central role in delivering high quality audit services across both public and private companies in multiple industries. She is a trusted technical resource within the firm, regularly providing guidance on complex accounting transactions and reporting matters that require strong judgment and deep knowledge of current standards. Her work directly supports client confidence and audit quality, particularly in challenging or high risk engagements.

Beyond client service, Sugiyama contributes meaningfully to firm growth by supporting audit proposals, budgeting efforts, and advisory discussions.



WILL TANEM

*Partner
BPM*

Will Tanem quickly ascended as a leader in technical accounting. His career is defined by innovation, client impact, and a commitment to developing others. As partner and leader of BPM's Technical Accounting Practice, Tanem advises public and private companies across life sciences, technology, financial services, and consumer products. His expertise spans implementing new accounting standards, navigating complex business combinations, and preparing companies for initial public offerings and SPAC transactions.

Beyond client success, Tanem's most significant achievement has been founding and growing BPM's Technical Accounting Practice.



KEN TEASDALE

*Partner
Armanino LLP*

Ken Teasdale consistently elevates both his clients and the profession through exceptional leadership, technical excellence, and forward-thinking innovation. As the Southern California audit growth leader, Teasdale plays a pivotal role in shaping and expanding the firm's audit practice across the region. His influence extends far beyond his core role. He has also co-led the Manufacturing and Distribution group in Southern California and the firm's nationwide Foundations and Grantmakers group, demonstrating his ability to drive impact at both regional and national levels.

Teasdale is known for delivering high quality audits while building trusted, long-term relationships with clients.



CHRISTIAN TREGILLIS

*Partner
Hemming Morse, LLC*

Christian Tregillis is a nationally known accounting and financial expert that has been involved in complex commercial disputes, intellectual property valuation, and economic damages since the beginning of his career. In his current role as partner with Hemming Morse, Tregillis analyzes complex financial, accounting, economic, and statistical issues involved in litigation, valuation, and intellectual property licensing negotiations.

Tregillis has provided testimony in excess of 160 matters in State and Federal courts and arbitration proceedings throughout his 30+ year career. His experience includes testifying in over 60 trials and arbitrations. This degree of involvement is possessed by only the most credible and trusted experts.

MYCPA WHERE EXPERTISE MEETS IMPACT



Kevin Forootan
Managing Partner



Kal Manasfi
Partner

Join us in congratulating **Kevin Forootan**, Managing Partner and **Kal Manasfi**, Partner on being named one of Los Angeles Business Journal's Top 100 Accountants.

This recognition reflects their leadership, expertise, and commitment to delivering value to our clients and community.

We're proud to celebrate your achievement.



CERTIFIED
PUBLIC
ACCOUNTANTS

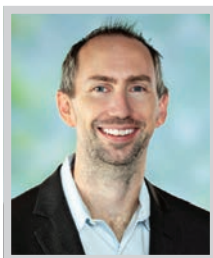
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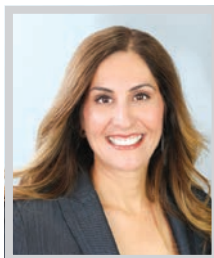
GUSTAVO VALLE
Partner
Miller Kaplan

For nearly 20 years, Gustavo Valle has focused his energy and expertise on performing financial statement audits for employee benefit plans and labor organizations. He brings extensive experience in navigating complex reporting requirements and applying industry best practices to support compliance and transparency. Known within the firm and with his clients for his detail-oriented approach, Valle works closely with plan administrators and organizational leadership to deliver high-quality audit services. In collaboration with other key stakeholders, Valle has played a central role in significantly expanding the firm's business in the Northwest US region.



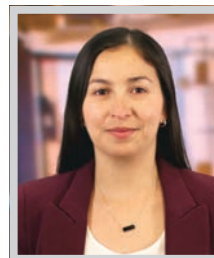
ANDREW VAN GILDER
Managing Director
Standish Management LLC

A.J. Van Gilder, CPA, serves as managing director at Standish Management, LLC, where he has been a key leader for more than 17 years. Since joining Standish in 2008 and advancing from director to managing director in 2025, Van Gilder has played a significant role in the firm's growth and expansion within the alternative investment and private equity fund administration space. With a foundation in audit from his early career at Rothstein Kass, Van Gilder brings deep expertise in US GAAP, financial reporting, and complex fund structures. At Standish, he partners with investment managers to deliver high-quality accounting, reporting, and investor services solutions.



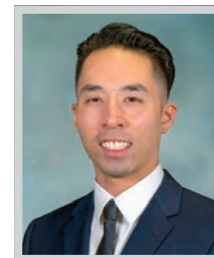
BITA VAN GILDER
President
Van Gilder Financial Services

Bitita Van Gilder, CPA, MBT, is president of Van Gilder Financial Services, Inc., where she has led the firm since 2015 with a focus on sophisticated tax advisory and financial services. With nearly two decades of progressive experience in public accounting and business management, Van Gilder brings deep technical expertise in partnership taxation, tax research, and strategic tax planning for closely held business. Before founding and leading her firm, Van Gilder held senior roles at respected Los Angeles-area firms including Holthouse Carlin & Van Trigt (HCVT), R.A. Bianchi & Associates, and Geibelson, Young & Company. Her background spans public accounting and business management.



EDITH VARELA
Senior Manager
EY

Edith Varela is an accomplished assurance senior manager at EY with more than 14 years of experience providing high quality audit services to clients across Los Angeles. As a senior leader within EY's Audit practice, she oversees multiple teams and directly manages seniors within the Los Angeles office, demonstrating strong leadership and technical excellence while juggling work for multiple high-profile clients. Beyond her client work, Varela has been recognized externally as a Women of ALPFA "Corporate Trailblazer" Award Winner, underscoring her impact and influence within the broader business community. She has personally guided hundreds of emerging and mid-career professionals.



ARIC WONG
Partner
EisnerAmper

Aric Wong is a tax director at EisnerAmper with a 15-year career in public accounting, marked by a deep commitment to client success. He goes beyond traditional tax services, acting as a true business partner, empowering clients across diverse industries to make informed financial decisions and achieve their long-term goals. Wong's approach is rooted in building and maintaining strong, trusted relationships, understanding that true partnership is essential for navigating complex financial landscapes. His expertise spans the full spectrum of income taxation, providing comprehensive guidance on everything from routine compliance to sophisticated tax strategies. He has specialized knowledge in the real estate and restaurant industries.

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Congratulations to
**Jia Zhou, Tax Director &
Spencer Hong, Audit Principal**

for being recognized by the
Los Angeles Business Journal for
the 2026 Top 100 Accountants Awards.



Jia Zhou



Spencer Hong

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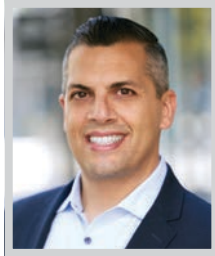
2026 HONOREES



MELODY WU
Assurance Senior Manager
EY

Melody Wu is an accomplished assurance senior manager at EY with 13 years of experience advising both public and private companies across the real estate, hospitality, and construction sectors. Her expertise spans complex financial reporting, internal controls, first year SOX implementations, impairment assessments, asset valuations, business combinations, lease accounting, revenue recognition, consolidation, and capital market transactions.

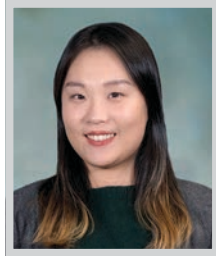
Wu has supported clients through public offerings and major accounting standards adoptions, and she contributes to emerging sustainability related assurance work, including green bond offerings and ESG linked financing metrics.



TASOS YIANGOU
Partner; Los Angeles Office Leader
RSM US LLP

As Los Angeles office leader and an assurance partner at RSM US LLP, Tasos Yiangou plays a critical role in driving growth, strengthening client relationships and fostering a collaborative, high-performing culture within one of the firm's largest markets.

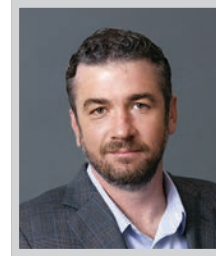
Beyond his technical contributions, Yiangou is widely recognized for his approachable leadership style and commitment to developing people. He actively mentors professionals across the firm. His ability to balance technical excellence, market leadership and people development makes him an impactful leader within RSM and a trusted advisor to the business community. Yiangou also actively supports the Los Angeles community through volunteerism and charitable giving.



JING YIN
Assurance Manager
EisnerAmper

Jing Yin brings over a decade of advisory and assurance experience, primarily serving private companies across a wide range of industries. Throughout her career, she has worked closely with C-suite executives and senior leadership teams, earning their trust as a strategic advisor during periods of operational complexity and financial challenge. Yin has successfully guided organizations through critical operational and financial hurdles, guiding them with thoughtful analysis, sound judgment, and practical execution.

Yin's impact is especially evident in her ability to help clients establish robust policies and procedures, strengthen internal control environments, and improve overall operational efficiency.



GREGORY ZELENAY
Managing Principal
Baker Tilly

Greg Zelenay exemplifies people-first leadership while delivering sustained operational and professional impact at the highest levels of public accounting. After serving for several years as managing principal of Baker Tilly's Los Angeles market, Zelenay now leads as regional assurance managing principal for Southern California, overseeing the audit and assurance practice across seven offices in Los Angeles, Orange County, and San Diego.

In this role, Zelenay provides strategic direction to the assurance department, supports and develops principals and their teams, standardizes and streamlines operations, and remains actively involved in business development.



JIA ZHOU
Tax Director
Fineman West & Company LLP

Jia Zhou is a director at Fineman West & Company, a full-service accounting and business advisory firm based in Los Angeles. In her role, Zhou leverages her extensive expertise to provide clients with tailored financial solutions, contributing significantly to the firm's mission of understanding clients' stories and guiding them toward financial success.

Zhou plays a pivotal role in leading the firm's accounting and business advisory services. She works with clients in a wide range of manufacturers (apparel, furniture, jewelry), distribution, real estate, media/entertainment, e-commerce, international trading, etc. Her leadership and dedication have been instrumental in fostering client relationships.



COREY FISCHER, CPA
Firm Managing Partner
Weinberg & Company, P.A.

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TOP 100 ACCOUNTANT IN LOS ANGELES

Congratulations to
DAVID PAPOTTA, CPA

Director of Tax & Business Services

For being recognized by the Los Angeles Business Journal as one of the Top 100 Accountants for the fourth consecutive year.

This honor reflects his expertise and sustained excellence in his field.



Maridea
WEALTH MANAGEMENT

SPECIALTY AWARDS



LARGE FIRM OF THE YEAR

CITRIN COOPERMAN

Citrin Cooperman is a premier advisor in Los Angeles, distinguished by its strategic growth, consultative approach, and commitment to workforce excellence. Ranked as a top-15 firm by the Los Angeles Business Journal, Citrin Cooperman has successfully scaled its Southern California presence through organic expansion and key integrations, such as the addition of Signature Analytics.

Excellence in client service is a hallmark at Citrin Cooperman. The firm excels by moving beyond traditional compliance to provide high-level strategic advisory. In LA, the firm is a market leader in sectors critical to the local economy, including entertainment, real estate, and private equity. By offering a consultative mindset, the firm helps clients navigate complex financial landscapes, recently earning accolades such as “Best Auditor: Overall” at the HFM US Services Awards.

Team development is also a priority at Citrin Cooperman. The firm’s strong culture is a major differentiator. Named the “#1 Midsized Employer” on LinkedIn’s Top Companies list, Citrin Cooperman prioritizes long-term career success and skill development. Through its CC EDGE (Empowering Diversity and Gender Equality) initiative and specialized leadership programs, the firm ensures its Los Angeles team remains diverse, innovative, and highly skilled.

The firm has also made a name for itself in terms of overall business performance. Nationally ranked as the 17th largest firm by Accounting Today, Citrin Cooperman has maintained a trajectory as one of the fastest-growing firms in the US. By integrating AI and digital advisory services, the firm delivers the resources of a global powerhouse with the personalized, relationship-driven service of a local boutique.



CITRIN COOPERMAN®

SMALL TO MID-SIZED FIRM OF THE YEAR

MANELA & CO.

Manela & Co. exemplifies what a high-performing small to mid-sized accounting firm can achieve through exceptional client service, intentional team development, and sustained business excellence. With fewer than 50 CPAs in its Los Angeles office, the firm delivers the sophistication and technical depth of a national practice while maintaining the responsiveness, accessibility, and personalized service that clients expect from a boutique firm.

With decades of experience in auditing and tax compliance for some of the world’s leading corporations, Manela & Co. brings a wealth of knowledge and problem-solving skills to help clients achieve their financial goals.

Manela & Co. is trusted by high-net-worth individuals, closely held businesses, real estate investors, and nonprofit organizations to handle complex tax planning, compliance, and controversy matters. The firm is particularly recognized for its expertise in multi-state taxation, real estate transactions, estate and trust planning, audit defense, and navigating evolving federal and state tax legislation. Clients value the firm’s proactive approach, clear communication, and ability to anticipate issues before they become problems – resulting in long-term client relationships and strong referral growth.

Equally important is Manela & Co.’s commitment to team development. The firm invests heavily in mentorship, technical training, and leadership development, creating clear career pathways and a collaborative culture where professionals are empowered to grow. This people-first approach has led to strong retention, continuity of client service, and the cultivation of future firm leaders.

Through consistent performance, technical excellence, and a culture grounded in integrity and collaboration, Manela & Co. has built a reputation as one of Los Angeles’ most respected small to mid-sized accounting firms.



MANELA & CO.

ACCOUNTANTS AND ADVISORS



SPECIALTY AWARDS



MOST INNOVATIVE FIRM OF THE YEAR

EY

EY is advancing the accounting and professional services profession by pairing bold technology investment with a people first strategy that elevates both client service and operational excellence. At the core of this approach is a commitment to innovation that strengthens trust for all of the firm's stakeholders – especially clients and employees.

A cornerstone of this effort is EY's significant investment in talent and technology, including a multi-year, \$1 billion commitment designed to enhance early career experiences and modernize how work gets done. By integrating AI enabled audit and tax platforms into day to day delivery, EY is empowering professionals to spend less time on manual tasks and more time applying insight, professional judgment and industry expertise.

EY's transformation with AI further demonstrates how the firm is shaping the future of the profession responsibly. Through EY.ai and proprietary tools such as EYQ, the firm has embedded AI into core services with clear guardrails, robust governance and a focus on augmenting – not replacing – human capability. This approach enables teams to analyze vast datasets, identify risk and opportunity faster, and deliver timelier, data driven insights to clients across industries.

Equally important, EY recognizes that innovation is only sustainable when people thrive. Programs such as the EY Career Path Accelerator and Career 360 expand access to the profession and provide flexible, skills based pathways for the next generation of leaders.

Together, these efforts reflect a forward thinking model for the profession – one that blends technology, talent and purpose to deliver higher quality outcomes for clients while strengthening the future of accounting and professional services.



FIRM CULTURE & LEADERSHIP AWARD

BDO

BDO has built a people-first culture over more than a century of doing business – a culture of caring, trust, respect, and inclusion. This purpose was developed based on extensive feedback from the firm's professionals, each word carefully chosen to encompass everything from its vision to the way the team works day to day.

“Helping” is about finding ways to be of service; “people” is rooted in the relationships the firm builds with the clients and colleagues with whom it works; “thrive” is a deliberate departure from “survive” or even “succeed” and is an aspirational differentiator that inspires the team to meet people where they are and support their pursuit of excellence; and “every day” in this case marks the continuous pursuit of and relentless belief in the values at the firm.

In service to this purpose, the firm has established strategies and programs that contribute to an environment where all can thrive, including building a flexible and inclusive workplace, fostering a culture of stewardship and innovation, and offering tailored learning and development programs. In August 2023, BDO made one of the most significant acts of leadership in support of its core purpose by establishing an Employee Stock Ownership Plan (ESOP).

Annual ESOP allocations are fully funded by the firm – with no employee contributions required – granting our people the chance to build wealth over time as their accounts vest and grow alongside the firm's success. The firm believes this will help its people thrive, as the benefits of this retirement plan will compound over time.

SPECIALTY AWARDS



COMMUNITY IMPACT FIRM OF THE YEAR

BAKER TILLY



Baker Tilly stands apart in the Los Angeles market as more than a leading accounting firm – it is a trusted advisor, employer of choice, and deeply committed community partner. Following the landmark combination of Baker Tilly and Moss Adams in 2025, the organization unifies the scale, resources, and innovation of a national platform with the longstanding local relationships and regional expertise that defined their combined success in Southern California for decades. This strategic merger has uniquely positioned the firm to serve the evolving needs of Los Angeles-area businesses while preserving the culture, accessibility, and market insight that clients value most.

Baker Tilly's strength lies in technical proficiency and people-first culture. Initiatives such as mentorship programs, leadership development, inclusive hiring practices, and robust professional learning pathways empower individuals at every stage of their careers while fostering a collaborative and supportive work environment. This focus on people has translated into strong employee engagement and retention across the firm.

Equally important is Baker Tilly's commitment to giving back to the communities it serves. Across the Los Angeles area, the firm actively engages in hands-on volunteerism, employee-led charitable initiatives, and

long-standing partnerships with local not-for-profit organizations. Professionals regularly support causes focused on education, youth development, food insecurity, social services, and economic opportunity, contributing both time and resources to strengthen the region. This culture of service is embedded in the firm's values and encouraged at every level, ensuring that community impact is not incidental, but intentional and sustained.

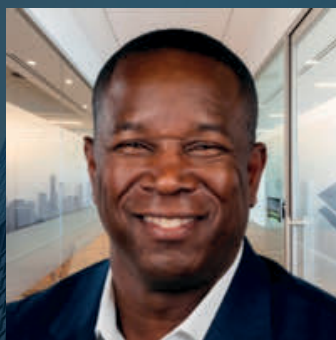


Congratulations to our partners, Sheila Moghimi-Kamran, Izett Barnett, and Vlada Edwards on being named in the *Los Angeles Business Journal's* Top 100 Accountants of 2026! Their leadership continues to drive success for our firm and the clients we serve throughout California and beyond. Congratulations on this well-deserved honor!



Vlada Edwards
Partner

Regional Tax Practice Leader
Southern California



Izett Barnett
Partner



Sheila Moghimi-Kamran
Partner



SPECIALTY AWARDS



ICON OF THE YEAR

LEWIS SHARPSTONE

Foumberg, Juneja, Rocher & Co., P.C.

Lewis Sharpstone has successfully conducted over 1,500 nonprofit audits and served over 225 nonprofit organizations, large and small and in all sectors of the nonprofit community as their CPA. He has a uniformly positive reputation within the accounting profession and has developed strong, lasting relationships. Sharpstone was the CalCPA chair from 2018-2019 and has played a large role within the Society. He has also served on several committees within CalCPA and also has been a member of State Council to represent the profession in Sacramento.

Sharpstone has also served on the board of the Entertainment Industry Foundation, who's major program is Stand Up to Cancer. He also is an adjunct professor at California State University, Long Beach as he is a strong supporter of building the pipeline for the profession. In addition, Sharpstone served for 10 years a member of council with AICPA and the Community Advisory Board at California State University, Northridge. He was also the treasurer at the Center for Nonprofit Management. He has served as a mentor for CalCPA Los Angeles Chapter's Summer Leadership Program by mentoring a local college student in the accounting profession.

Sharpstone has, in fact, been one of CalCPA's most influential members. While serving as Chair of the organization, the theme of his year was to emphasize the "P" in CPA. His goal was to attract young people to the profession, enhance the CPA and CalCPA's brand, encourage CPAs to give back to the community and collaborating with other professional bodies to explore ways can work together to serve the public.



NEXTGEN AWARD

DRAKE GUSMAN

RSM

Drake Gusman is an assurance manager with RSM, the leading provider of assurance, tax and consulting services for the middle market. He provides financial audit and consulting services to a range of private sector clients, primarily within technology, media, telecommunications, consumer products and professional services industries. Since beginning his career in public accounting, Gusman has demonstrated strong technical capabilities and a collaborative approach that has supported engagement teams in addressing complex accounting matters while ensuring compliance with professional standards.

In addition to delivering high-quality client service, Gusman is recognized for his leadership and mentorship within engagement teams, helping develop staff and creating a supportive environment where young professionals can build their skills and confidence. His steady advancement within RSM reflects both his technical expertise and his commitment to teamwork and client success.

He has shown exceptional career progression, leadership potential and commitment to shaping the future of the accounting profession. In fewer than ten years, he has advanced to playing a key role in delivering high-quality audit and consulting services while supporting engagement teams in navigating complex accounting matters. His technical strength, combined with a collaborative and solutions-oriented approach, makes him a trusted advisor to both clients and colleagues.

Gusman also demonstrates strong leadership potential through his commitment to mentoring and developing younger professionals within engagement teams, helping build confidence and technical capabilities among rising staff.

With a strong foundation in client service, people development and community leadership, Gusman represents the next generation of accounting professionals who are helping drive the profession forward through integrity, collaboration and service.



Your Connection to the Accounting Profession

For more than a century, CalCPA has served as a cornerstone of California's accounting profession—supporting CPAs as trusted advisers, business leaders and advocates for financial integrity in an ever-changing economy.

Founded in 1909 with a few hundred dollars and 40 members, CalCPA has grown to more than 40,000 members and is the nation's largest statewide CPA society.

From its earliest days, CalCPA has focused on advancing the profession while helping members navigate economic shifts, regulatory changes and emerging technologies. What began as a professional association focused on technical accounting standards has evolved into a dynamic organization helping members lead in areas far beyond traditional finance.

"Today's CPAs go far beyond managing ledgers and balancing books," said Denise LeDuc Froemming, CalCPA president and CEO. "They sit at the intersection of business strategy, technology and leadership and provide insight to help guide businesses through uncertainty—and opportunity."

That evolution mirrors the changing role of CPAs themselves. Modern accounting profes-

sionals increasingly serve as strategic advisers, helping organizations navigate everything from artificial intelligence and cybersecurity to sustainability reporting and data analytics.

CalCPA has positioned itself at the center of that transformation and walks alongside professionals in their career journey by providing education, leadership development, connec-

tion opportunities, advocacy and resources designed to help members stay ahead of rapid industry change.

that often last throughout their careers. We also work closely with students and educators to strengthen the future CPA pipeline and introduce young professionals to opportunities within the profession.

"The accounting profession, like many industries, is evolving, and we must embrace and lean into these changes," Froemming said. "Everything from technology to remote work is having an impact on the way the profession operates and how firms are run."

Throughout its 100-plus-year history, CalCPA has remained rooted in one central mission: supporting CPAs and financial professionals as they serve businesses, communities and the public interest.

That mission may look different today than it did in 1909, but our purpose remains consistent—helping accounting professionals adapt, lead and thrive in a rapidly changing world.

As technology reshapes industries and businesses face increasing complexity, CalCPA continues to position its members not simply as accountants, but as strategic leaders equipped for the future.

Learn more at CalCPA.org.

'Today's CPAs go far beyond managing ledgers and balancing books. They sit at the intersection of business strategy, technology and leadership and provide insight to help guide businesses through uncertainty — and opportunity.'

DENISE LeDUC FROEMMING
CalCPA

"As the business landscape evolves at a dizzying pace, the CPA profession transforms right alongside it," Froemming said. "Discussions about debits and credits have evolved to include sustainability, data analytics, cybersecurity, blockchain and, of course, artificial intelligence."

tion opportunities, advocacy and resources designed to help members stay ahead of rapid industry change.

Beyond technical training, CalCPA also serves as a powerful professional network. Members connect with peers, mentors and industry leaders, as they build relationships

Selecting the Right Accounting Firm for Your Business

By TONY WALKER

For many companies, selecting an accounting firm is treated as a routine operational decision. In reality, the right accounting partner can influence everything from profitability and compliance to expansion plans, financing opportunities, and long-term business strategy. As companies navigate increasingly complex tax regulations, cybersecurity concerns, workforce changes, and economic uncertainty, executives are reevaluating what they need from their accountants beyond simple bookkeeping and tax preparation.

Business leaders today are looking for advisers who can provide strategic guidance, technology expertise, industry specialization, and proactive planning. Choosing the wrong firm can lead to communication breakdowns, missed financial opportunities, or costly compliance problems. Choosing the right one can create a valuable long-term partnership that helps businesses scale more effectively.

One of the first considerations is determining the scope of services a business actually needs. Smaller companies or startups may primarily require bookkeeping, payroll support, tax filing, and basic financial reporting. Mid-sized and larger organizations often need more sophisticated services such as audit preparation, financial forecasting, mergers and acquisitions support, international tax planning, risk management, or outsourced CFO services.

Industry expertise has also become increasingly important. Accounting rules and financial pressures vary dramatically between sectors such as healthcare, construction, manufacturing, hospitality, real estate, and technology. A firm with direct experience in a company's industry is more likely to understand regulatory challenges, common deductions, cash-flow cycles, and operational benchmarks. That knowledge can translate into more strategic advice and fewer

surprises during audits or tax season.

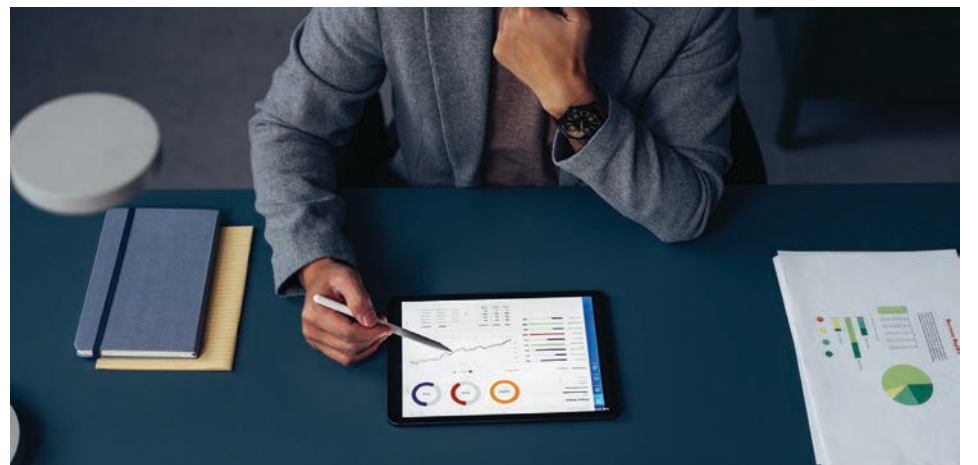
For example, a construction company may need guidance on percentage-of-completion accounting and job costing, while a technology startup may require expertise in R&D tax credits and equity compensation. Healthcare organizations often face complex reimbursement structures and compliance requirements. Businesses should ask prospective firms about their experience with similarly sized clients operating in the same sector.

Technology capabilities are another critical factor. Modern accounting increasingly relies on cloud-based systems, automation, real-time reporting, and cybersecurity safeguards. Companies should evaluate whether an accounting firm is fluent in the platforms they already use or may adopt in the future. Familiarity with systems such as QuickBooks, NetSuite, Sage, Xero, SAP, or Oracle can help streamline collaboration and reduce inefficiencies.

Forward-thinking firms are also using artificial intelligence and automation tools to improve forecasting, identify anomalies, and provide faster financial insights. Businesses that want more visibility into cash flow, budgeting, and performance metrics should prioritize firms that emphasize digital capabilities rather than relying on outdated manual processes.

Communication style and responsiveness can be equally important. Many business owners become frustrated when they only hear from their accountant during tax season or when problems arise. The strongest accounting relationships tend to involve consistent communication throughout the year, including regular financial reviews, proactive tax planning, and strategic discussions.

Executives should ask prospective firms how frequently they meet with clients, who will serve as the primary point of contact, and how quickly inquiries are typically addressed. In many cases, businesses believe they are hiring senior



partners only to find that most work is delegated to junior staff with limited industry knowledge. Understanding the structure of the engagement helps avoid disappointment later.

Cost, of course, remains an important factor, but experts caution against making decisions based solely on the lowest fee structure. Inexpensive accounting services may ultimately cost businesses far more if errors, missed deductions, compliance issues, or poor strategic guidance create financial problems later.

Instead, companies should focus on value. A higher-quality accounting firm may identify tax-saving opportunities, improve operational efficiency, strengthen internal controls, or help secure financing that significantly outweighs its fees. Transparent pricing models and clear engagement terms are essential so businesses understand exactly what services are included.

References and reputation also matter. Business leaders should seek referrals from attorneys, bankers, investors, or peers within their industry. Online reviews can provide some insight, but direct conversations with existing clients often reveal more about responsiveness, expertise, and

reliability.

Cultural fit is another overlooked factor. An accounting firm becomes deeply involved in a company's financial operations and strategic planning, making trust essential. Leadership teams should feel comfortable discussing challenges openly and confident that their advisers understand their business goals.

Ultimately, selecting an accounting firm should be viewed less as hiring a vendor and more as choosing a long-term strategic partner. As financial regulations, economic conditions, and technology continue evolving, businesses increasingly need accountants who can deliver both technical expertise and forward-looking business guidance.

Companies that take the time to carefully evaluate experience, communication, technology capabilities, industry specialization, and long-term scalability are more likely to build partnerships that support stability, compliance, and sustainable growth for years to come.

Tony Walker is a retired CPA and freelance writer.



VITA Clinic Secures Top Ranking for Sixth Consecutive Year

The Volunteer Income Tax Assistance Clinic at David Nazarian College of Business and Economics has once again secured the top national ranking among more than 2,500 VITA sites nationwide in federal tax returns transmitted, marking the sixth consecutive year the program has earned the No. 1 position.

'[VITA] holds the distinction of being the first academic institution nationwide to offer free tax preparation services to low-income taxpayers.'

RAFAEL EFRAT
CSUN VITA Clinic

The achievement further solidifies the California State University, Northridge program's standing as one of the nation's most impactful university-based community tax assistance initiatives.

During the 2026 tax season, the VITA Clinic trained 501 student volunteers across 18 locations throughout Los Angeles County.



Operating six days per week — in some cases up to 12 hours per day and handling as many as 30 appointments per hour — the program provided free tax preparation services to more than 11,400 low-income taxpayers, representing a 12% increase over the previous year.

The clinic offers free income tax preparation services to individuals and families earning \$67,000 or less annually, including multilingual assistance for non-English-speaking taxpayers.

"Not only does VITA have an impressive tradition of serving the community and students for more than 50 years, but it also holds the distinction of being the first aca-

demic institution nationwide to offer free tax preparation services to low-income taxpayers," said Rafael Efrat, director of the CSUN VITA Clinic and Bookstein Chair in Taxation.

"Maintaining the No. 1 ranking for six consecutive years reflects the dedication of our student volunteers, faculty and staff."

The clinic's primary location is located in Bookstein Hall on the CSUN campus while additional sites are hosted at public libraries, family resource centers, nonprofit organizations and community centers throughout the region.

Among the program's community partnerships is the Greater Los Angeles Agency



on Deafness where deaf and hard-of-hearing CSUN students are trained to provide tax-preparation services to members of the deaf and hard-of-hearing community. The program also serves veterans through its West Los Angeles Veteran Center location staffed by trained CSUN student veterans.

Beyond serving taxpayers, the VITA Clinic provides students with hands-on professional experience in taxation, leadership, communication and client service.

For more information about the CSUN VITA Clinic, visit csun.edu/CSUN-VITA-Clinic.

Financial Stewards Will Increasingly Benefit from Strategic AI Deployment

By 2029, CFOs in organizations that implement strategic AI and technology portfolio resource deployment will unlock an additional 10 points of margin growth, according to Gartner, Inc., a business and technology insights company.

"Three quarters of CFOs are raising their tech budgets for 2026, with nearly half by 10% or more, as AI is reshaping core finance, process automation and analytics," said Mike Helsel, senior director analyst in the Gartner Finance practice. "However, CFOs will not unlock margin gains from AI by chasing isolated pilots: the biggest returns will come from managing finance technology as a portfolio — strengthening proven applications, accelerating high-value automation and scaling AI where governance and integration are maturing."

Gartner surveyed 314 organizations worldwide in September – October 2025 to better understand finance teams' technology portfolios and investment strategies.

Generative AI ranked as the highest future investment priority, while AI agents also showed strong investment intent by finance leaders despite early adoption. Embedded AI is



also gaining momentum across cloud ERP and finance point solutions, reflecting demand for practical AI capabilities that enhance existing finance applications.

"To capture the margin upside, CFOs need to align AI and technology investments to busi-

ness outcomes, supported by strong governance, explainability and data readiness," said Helsel. "However, CFOs should not allow AI to cause them to overlook valuable core finance technologies if not already implemented."

Cloud ERP remains the highest-perform-

ing technology across the finance technology landscape, with adoption up 7% year over year. Reporting automation was among the most valuable technologies, helping finance teams reduce manual work, improve compliance and decision quality.

"Cloud ERP is increasingly valued not only as a foundation for finance operations, but also as an application for embedded AI that can unlock new levels of insight and automation across finance," said Helsel.

Gartner works to partner with C-Level executives and technology providers as they implement AI strategies to achieve their mission-critical priorities. The independence and objectivity of Gartner insights provide clients with the confidence to make informed decisions and unlock the full potential of AI. Clients across the C-Level are using Gartner's proprietary AskGartner AI tool to determine how to leverage AI in their business. With more than 2,500 business and technology experts, 6,000 written insights, as well as more than 4,000 AI use cases and case studies, Gartner is providing essential insights on AI.

Learn more at [Gartner.com](https://gartner.com).