

**List of Kansas Firms Interested in Performing Peer Reviews  
Oklahoma Society of Certified Public Accountants**

**Jennifer L. Eichinger, CPA, LLC**

PO Box 576  
Parsons, KS 67357  
Jennifer Eichinger 620-717-4182  
jennifer@jlecpa.com  
Member Number: 1641889  
AICPA Firm Number: 900008490535  
Total Professionals: 1-5  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 30, 40, 45, 55, 63,  
165, 260, 325

**Daniel L. Drake, CPA, P.A.**

(GAQC)

401 W. 1<sup>st</sup> Ave  
Hutchinson, KS 67504  
Daniel Drake 620-662-4203  
dan@dandrakecpa.com  
AICPA Member Number: 1108711  
AICPA Firm Number 900004048958  
Total Professionals: 1-5  
Review Types: Engagement  
Industry and Practice Area: 9, 30, 40, 45, 13, 260, 325

**Hay, Rice & Associates, Chartered** (PCPS/EBP,GAQC)

21 Plaza Dr.  
PO Box 2707  
Liberal, KS 67905  
Craig Hay 620-624-8471  
craig@hayrice.com  
AICPA Member Number: 51516  
AICPA Firm Number: 900010025164  
Total Professionals: 11-19  
Review Types: System, Engagement  
Industry and Practice Areas 5, 9, 13, 25, 30, 40, 45, 63, 110,  
165, 260, 320, 325

**Regier Carr & Monroe, LLP, CPAs** (PCPS/GAQC/EBP)

300 W Douglas Ave Ste 900  
Wichita, KS 67202-2914  
Albert Denney 316-210-8473  
bert.denny@rcmcpa.com  
AICPA Member Number: 1031352  
AICPA Firm Number: 900010072650  
Total Professionals 50-70  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 30, 40, 45, 55, 61, 63, 125,  
165, 216, 222, 250, 260, 325, 380, 383, 403

**Thomas H. Sewell CPA LLC** (EBP, GAQC)

PO Box 783  
Independence, KS 67301-0783  
Thomas Sewell 620-331-2170  
tom@tsewellcpa.com  
AICPA Member Number: 1075068  
AICPA Firm Number: 900005378954  
Total Professionals: 1-5  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 25, 30, 45, 55,  
165, 260, 325, 380, 403

**Summer, Spencer & Company, PA**

5825 SW 29<sup>th</sup> Street, Ste 202  
Topeka, KS 66614-2478  
Brenda Flanagan 785-272-4484  
brenda@ssccpas.com  
AICPA Member Number: 1584384  
AICPA Firm Number: 900010090656  
Total Professionals: 50-70  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 30, 40, 45, 55, 61, 63,  
165, 222, 260, 312, 320, 325, 380, 383, 403

## Industry and Practice Codes

1	SEC Rules and Regulations	150	Colleges & Universities
3	Compilations of prospective financial statements under SSARs	155	Common Interest Realty Associations
5	Audits Under Government Auditing Standards (Yellow Book excluding Single Audit Act A-133 Engagements)	165	Construction Contractors
7	Audits of Federally Insured Depository Institutions (with more than \$500 million in total assets)	175	Credit Unions
9	Other Audits Under Statements on Auditing Standards	180	Extractive Industries – Oil and Gas
11	Attest Services (Excludes Prospective Financial Information)	185	Extractive Industries - Mining
13	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)	186	Federal Student Financial Assistance
14	Audits of Non-SEC Registrants under PCAOB Standards	190	Finance Companies
20	International Standards on Auditing Assurance Engagements & Related Services	195	Franchisors
25	Financial Audits (GAS)	200	Property and Casualty Insurance Companies
26	Attestation Engagements (Examination, Review, or AUP under GAS)	205	Government Contractors
27	Performance Audits (GAS)	210	Health Maintenance Organizations
30	Reviews of financial statements	216	Hospitals
40	Compilations of financial statements with disclosures	217	Nursing Homes
45	Compilations of financial statements that omit disclosures	222	HUD
50	Preparation of financial statements with disclosures	230	Investment Companies and Mutual Fund
55	Preparation of financial statements without disclosures	240	Life Insurance Companies
61	Examination Engagements (SSAE)	250	Mortgage Banking
62	Review Engagements (SSAE)	260	Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations)
63	AUP Engagements (SSAE)	268	Personal Financial Statements
110	Agricultural, Livestock, Forestry & Fishing	295	Real Estate Investment Trusts
115	Airlines	300	Reinsurance Companies
120	Auto Dealerships	308	Rural Utilities Service Borrowers
125	Banking	310	Savings and Loan Associations
145	Gaming	312	Service Organizations (SOC 1 Reports)
		313	Service Organizations (SOC 2 Reports)
		314	Service Organizations (SOC 3 Reports)
		320	School Districts
		325	State and Local Government
		330	Telephone Companies
		335	Utilities
		380	Defined Contribution Plans Full & Ltd Scope (excluding 403 (b) plans)
		383	Defined Contribution Plans Full & Ltd Scope (403 (b) plans only)
		390	Defined Benefit Plans Full Scope
		400	ERISA Health & Welfare Plans
		403	ESOP Plans
		405	Other ERISA Plans
		430	CFTC Broker-Dealers

### AICPA Firm Specialty Centers

<b>EBP</b>	Employee Benefit Plan Audit Quality Center
<b>GAQC</b>	Governmental Audit Quality Center
<b>NPRC</b>	National Peer Review Committee
<b>PCPS</b>	Private Companies Practice Section