



FIRMS INSPECTED BY CPAB

Firm Name	Date Inspection Report Issued					
	2004	2005	2006	2007	2008	2009
Amisano Hanson (merged with BDO Dunwoody)		25-Feb	19-Apr	30-Apr	21-Feb	
BDO Dunwoody LLP		7-Apr	20-Apr	24-May	28-Feb	28-Feb
BDO Seidman LLP					7-Mar	
Berris Mangan					8-Feb	19-Mar ⁴
Chang Lee LLP (formerly Vellmer & Chang)			5-Jul	15-Aug ⁴		
Cinnamon Jang Willoughby & Company			19-Apr	17-May ⁴		
Collins Barrow - Calgary		22-Sep	8-May ⁴			18-Mar
Collins Barrow - Edmonton				26-Oct		9-Feb ⁴
						22-Apr ⁴
Collins Barrow Toronto LLP (formerly DMCT LLP)					28-Jan	
					14-Jul ⁴	
D&H Group LLP					30-Jan	17-Mar ⁴
Dale Matheson Carr-Hilton LaBonte		16-Feb	24-Mar			17-Feb
			8-Dec			
Danziger & Hochman (merged with MSCM)			18-Jul		28-May ⁴	
Davidson & Company LLP	21-Dec		16-Mar	19-Jan	4-Feb	29-Jan
De Visser Gray			30-May	12-Apr	28-Jan ⁴	25-Feb
Deloitte & Touche LLP	9-Nov	30-Nov		5-Mar		21-Jan
				17-Dec		
Ernst & Young LLP	19-Nov	8-Dec	11-Dec	20-Dec	1-Dec	
Ernst & Young LLP (San Diego)				16-Nov		
Grant Thornton LLP		22-Apr	9-Mar	2-Apr	19-Feb	19-Feb
Harel Drouin				20-Dec		
Hay & Watson		22-Dec		15-Feb ⁴		
Hergott Duval Stack LLP						5-Mar
Horwath Leebosh Appel (formerly Horwath Appel)			7-Jul	26-Jul ⁴		
Horwath Orenstein LLP (merged with Meyers Norris Penny)			6-May	10-Dec ⁴		
Hudson LLP						24-Feb
James Stafford		1-Nov				
Kenway Mack Slusarchuk Stewart LLP						2-Apr
Kingston Ross Pasmak LLP					15-Sep	
KPMG Inc. (South Africa)					28-Jan	
KPMG LLP	5-Nov	30-Nov	28-Nov	01-Nov	23-Dec	
Kraft Berger LLP		29-Jul	8-Mar ⁴		7-May	21-Apr ⁴
Lancaster & David					11-Mar	15-Apr ⁴
MacKay LLP			24-Mar	16-Apr ⁴		24-Feb
MacKay LLP (Calgary)				26-Nov ⁴		

Firm Name	Date Inspection Report Issued					
	2004	2005	2006	2007	2008	2009
Manning Elliott LLP			8-May	29-Apr	29-Feb 15-May ⁴	
McCarney Greenwood LLP			30-May	6-Jul ⁴	25-Jan ⁴ 27-Oct ⁴	
McGovern Hurley Cunningham LLP		4-Mar	27-Feb	27-Jun ⁴		10-Feb
Meyers Norris Penny LLP				22-May		
Mintz & Partners LLP ³ (merged with Deloitte)		25-Feb				
Morgan & Company		9-May	5-Oct	29-Oct	3-Sep ⁴	
MSCM LLP ³ (formerly Moore Stephens Cooper Molyneux LLP)		22-Feb			11-Jan	13-Mar ⁴
parker simone LLP ³			11-Jul		8-Sep	
Pennock Acheson Nielsen Devaney				15-Oct		
Petrie Raymond s.e.n.c.r.l.			6-Jul	26-Jul ⁴		11-Mar
PKF Hill LLP ³		15-Nov				
PricewaterhouseCoopers LLP	5-Nov	9-Nov	17-Nov		6-Feb	19-Feb
Raymond Chabot Grant Thornton		25-Apr	11-Apr	9-Apr	19-Feb	23-Mar
RSM Richter - Montreal		31-Jan 22-Dec ⁴			3-Jul	
RSM Richter - Toronto ³	23-Nov				16-Jan	
Schwartz Levitsky Feldman		7-Jun	27-Jan ⁴		12-Mar 24-Nov ⁴ 23-Dec ⁴	
SF Partnership				20-Feb	9-Jan ⁴	
SGGG LLP				4-Sep		
Smith Nixon LLP			12-May	20-Feb 25-Oct ⁴		19-Mar
Smythe Ratcliffe			30-May	7-Mar ⁴	4-Jul	
Soberman		4-May	27-Jan ⁴			
STS Partners LLP				24-Jul	25-Jun ⁴ 15-Dec ⁴	
UHY LDMB Advisors Inc. ³		14-Nov				
Wasserman Ramsay				16-Aug	23-Jul ⁴ 16-Dec ⁴	
Watson Dauphinee & Masuch					7-Jan	
WSBG LLP					9-Sep 18-Dec ⁴	
Zeifman & Company LLP ³		15-Jul		23-Nov		

NOTES:

1.	Follow-up inspections are conducted at participating firms that are inspected on either biennial or triennial bases to determine if the firm has implemented the recommendations arising from a previous full inspection to CPAB's satisfaction.
2.	Participating firms that are not listed above are reviewed on a cyclical basis by either the provincial institutes/ordre of chartered accountants or the provincial associations of the certified general accountants.
3.	Follow-up inspection was performed but no inspection report was issued.
4.	Date of follow-up report.