

# Service You Deserve

**Squar Milner's Financial  
Institutions Industry Group**

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**SQUAR  MILNER**

is pleased to announce the additions of

**RICHARD SPRAYREGEN &  
WENDELL DANIEL**

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**SQUAR, MILNER, PETERSON, MIRANDA & WILLIAMSON, LLP**  
SOUTHERN CALIFORNIA'S LEADING ACCOUNTING & FINANCIAL ADVISORY FIRM

Los Angeles

Newport Beach

San Diego

[www.squarmilner.com](http://www.squarmilner.com)

# **Richard Sprayregen**

## **Audit & Attestation Services**

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Richard is a Partner in Squar Milner's Financial Institutions Industry Group. He has been responsible for the supervision, oversight and review of assurance and consulting services to private and publicly held financial institution clients.

Prior to joining Squar Milner, Richard served as Moss Adams' Southern California Director of Financial Institution Services for 10 years. He has also served as Executive Vice President and Director of Finance for First Los Angeles Bank. Richard served as Partner in Charge of Financial Institution Services for Kenneth Leventhal & Company for several years.

Richard has a Bachelor of Science in Business Administration from California State University Long Beach and is Certified Public Accountant in California and Colorado.

# **Wendell Daniel**

## **Audit & Attestation Services**

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Wendell is a Certified Public Accountant in Squar Milner's Financial Institutions Industry Group. He has 18 years of experience, eight of which he has spent serving financial institutions, including de novo banks, large bank holding companies, mortgage banking companies and security brokerage firms. Wendell specializes in risk assessment and risk management, including external and internal auditing and regulatory reporting.

Wendell works with institutions to develop profit maximization strategies, strategic growth plans and incentive compensation plans, among other financial matters.

Prior to joining Squar Milner, Wendell was Senior Manager and Financial Institutions Industry Leader for a large regional accounting firm. He has his BA in Business Administration from Valdosta State University.

# About Squar Milner's Financial Institutions Industry Group

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Squar Milner's Financial Institutions Industry group offers a full range of services including audit, tax, consulting, business risk, and transaction due diligence. Squar Milner's dedicated professionals have extensive backgrounds serving a broad range of public and private financial institutions. The following are the primary service offerings for each division within our Financial Services Industry:

## Specialty Finance

- Audit and assurance
- Tax compliance and consulting
- Attestations under Regulation AB
- Internal control evaluation and studies (SOX 404)
- Portfolio valuation
- Securitization modeling and valuation of residual interests

## Asset Management

- Audit and assurance
- Acquisition due diligence on portfolio companies
- Audit and assurance on portfolio companies
- Custody audits
- Tax strategy/planning and partnership/K-1 return preparation

## Banking

- Audit and assurance
- Tax compliance and consulting
- Internal control evaluation and studies (SOX 404/FDICIA/FAS 91)
- Commercial loan workouts
- Credit reviews valuation (including impairment analysis) for large, complex loans and loan portfolios
- Risk management evaluations
- Regulatory compliance reviews

The logo for Squar Milner features a stylized, golden-brown swoosh that starts above the letter 'A' in 'SQUAR' and curves over the space between 'SQUAR' and 'MILNER'.

# SQUAR MILNER

*Squar Milner is one of the nation's 100 largest accounting firms as well as one of the largest independent accounting and advisory firms in California. Squar Milner has offices in Los Angeles, Newport Beach and San Diego and a combined operating experience exceeding 75 years.*

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