



## **CURRICULUM VITAE**

Lowell A. Jobe  
Certified Public Accountant  
(As of 11/28/22)

### **BACKGROUND**

Born in Dallas, Texas, Lowell graduated from Grapevine High School in 1983 and the University of North Texas with a Bachelor of Science in Accounting and a Master of Science in Accounting (emphases Auditing) in 1991.

### **RELEVANT BUSINESS HISTORY**

1991 – 1997	Audit Manager at Ernst & Young LLP (USA) and Ernst & Young (United Kingdom)
1997 – 2001	Audit Senior Manager at Arthur Anderson, LLP
2001 – 2002	Corporate Controller at CyberOptics Corporation (a public company traded on NASDAQ)
2003 – 2004	Enterprise Risk Services Senior Manager at Deloitte & Touche, LLP
2004 – 2009	Founder and President of Assurance Consulting 3, Inc.
2009 – 2014	Managing Director of Assurance Consulting 3, LLC Partner of Boeckermann, Grafstrom, Mayer, LLC
2015 – 2021	Subject matter expert instructor for Thomson Reuters “SEC and PCOAB Quarterly Update”
2007 – Present	Author of audit guidance for Thomson Reuters
2014 – Present	Founder and President of LA Jobe & Company, Inc. (dba Audit Consulting Services or ACS Group)

### **CERTIFICATIONS AND PROFESSIONAL MEMEBERSHIPS**

Certified Public Accountant licensed in Minnesota

Certified Public Accountant licensed in Texas

Member of the Minnesota Society of Certified Public Accountants

Member of the Texas Society of Certified Public Accountants

Member of the American Institute of Certified Public Accountants

Member of the Information Systems Audit and Control Association

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### PUBLICATIONS

Lowell is a contributing author to more than sixty-four audit guides and audit practice aids published by Thomson Reuters. Publications include, but are not limited to:

- PPC's Guide to PCAOB Audits (Product Code: PCAQ).  
Contributing Author, Thomson Reuters (2007 – Present)
- PPC's Guide to Audits of Nonpublic Companies. (Product Code: ASBP)  
Contributing Author, Thomson Reuters (2007 – Present)
- PPC's Guide to Audits of Financial Institutions (Product Code: AFIP)  
Contributing Author, Thompson Reuters (2007 – Present)
- PPC's Practice Aids for Audits of Broker-Dealers (Product Code: PBKQ)  
Contributing Author, Thomson Reuters (2007 – Present)
- PPC's Guide to Internal Controls and Fraud Prevention (Product Code: PUBQ)  
Contributing Author, Thomson Reuters (2007 – Present)

### SPEAKING ENGAGEMENTS

Lowell was the subject matter expert on SEC and PCAOB rule making, oversight, and enforcement activities for Thomson Reuters for six years. His responsibilities in this role include developing updated course content quarterly and presenting live monthly webinars to a national audience of CPA's, regulators, and attorneys for the purpose of their Continuing Professional Education. Relevant topics covered in these webinars include PCAOB Audit Standards, Ethics and Independence Rules, Quality Control Standards, Attestation Standards, PCAOB guidance related to their standards and rules, and PCAOB oversight and enforcement for auditors of Broker-Dealers.

During his employment at Deloitte he was a member of their national team developing their audit methodology and tools responsive to the then recently formed PCAOB and its new audit standards and was the Midwest training leader delivering continued professional education to Deloitte audit professionals and clients at locations across the United States.

### CASES TESTIFIED IN OR DEPOSED IN THE LAST FOUR YEARS

Sandlapper Securities, LLC v. Green & Company CPAs, LLC and Travis Green (2019-2020) – United States District Court

International Bank of Commerce – Oklahoma v. Lane Gorman Trubitt, LLC, ET AL. (2020-2021) – Texas District Court

Content Checked Holdings, Inc. v. RBSM, LLP (2022) – California Superior Court