



## **CURRICULUM VITAE**

Lowell A. Jobe  
Certified Public Accountant  
(As of 5/29/25)

### 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<br>Partner of Boeckermann, Grafstrom, Mayer, LLC |
| 2014 – Present | Founder and President of LA Jobe & Company, Inc. (dba Audit Consulting Services or ACS Group)     |
| 2007 – Present | Author of audit guidance for Thomson Reuters  |
| 2015 – Present | Subject matter expert instructor for Thomson Reuters “SEC and PCOAB Quarterly Update”             |
| 2023 – Present | Partner, KNAV Advisory, Inc. (Retired, currently working as an Independent Advisor / Contractor)  |

### CERTIFICATIONS AND PROFESSIONAL MEMEBERSHIPS

Certified Public Accountant licensed in Texas

Member of the Texas Society of Certified Public Accountants

Member of the American Institute of Certified Public Accountants

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Page 2

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(As of 05/29/25)

### PUBLICATIONS

Lowell is a contributing author to more than sixty-five audit guides and audit practice aids published by Thomson Reuters (PPC). Relevant 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 Construction Contractors (Product Code: CONP)  
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 (Check Point Learning) from 2015 through 2021. His responsibilities in this role include developing updated course content quarterly and presenting live 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 - 2023) – California Superior Court

PCAOB Vs. Michael T. Studer CPA P.C. and Michael T. Studer CPA - Order Instituting Proceedings (2024 - 2025)