

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING
File No. 3-21298

In the Matter of

**Jia Roger Qian Wang,
CPA and
Wang Certified Public
Accountant, P.C.,**

Respondents.

**IDENTITY OF EXPERT AND
EXPECTED TOPICS OF
TESTIMONY**

As set forth in the Joint Prehearing Statement the Division of Enforcement is sharing with Respondents the identity of its expert witness:

Harris L. Devor, CPA

Partner

1601 Market Street, 4th Floor
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The expected topics of testimony are as follows:

- 1) Description of audit standards referenced in the OIP.
- 2) Roger Wang and Wang CPA's audit deficiencies as they relate to the audit standards referenced in the OIP.
- 3) Description of ASC 360 and conditions requiring an analysis of potential impairment loss and the recording of such.
- 4) Audit standards regarding requisite experience ("The Training Standard") and professional care ("The Due Professional Care Standard") to conduct an audit.
- 5) Sufficiency of Wang and Wang CPA's documentation in his work papers, sufficiency and competency of audit evidence obtained and analysis performed relevant to impairments recorded by Future FinTech Group Inc. from fiscal years 2016 through 2018 and the timing of recognition of such.

- 6) Sufficiency of Wang and Wang CPA's documentation included in his work papers, including what audit evidence was obtained and analysis performed concerning audit planning for the Future FinTech Group Inc. audits from fiscal years 2016 through 2018.
- 7) Sufficiency of Wang and Wang CPA's documentation included in his work papers, including what audit evidence was obtained and analysis performed concerning risk assessment for the Future FinTech Group Inc. audits from fiscal years 2016 through 2018.
- 8) Auditor responsibility regarding inconsistencies in comparing financial statements, Management's Discussion and Analysis ("MD&A") and related footnotes as set forth in SEC filings such as Forms 10-K and 10-Q.

Dated: June 23, 2023

Respectfully submitted,

/s/ Howard Kim

Howard Kim

U.S. SEC Division of Enforcement

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SERVICE LIST

Pursuant to Commission Rule of Practice 151 (17 C.F.R. 201.151), I certify that the attached:

IDENTITY OF EXPERT AND EXPECTED TOPICS OF TESTIMONY

was served on **June 23, 2023**, upon the following parties as follows:

Vanessa Countryman, Secretary
U.S. Securities and Exchange Commission 100 F. Street, N.E., Mail Stop 1090
Washington, DC 20549
(By eFAP only)

Jia Roger Qian Wang, CPA and Wang Certified Public Accountant, P.C.
(By email only)

Dated: June 23, 2023