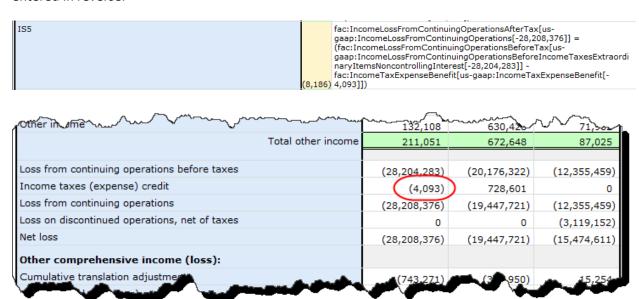
BDO2

Generator	Audito r	СІК	EntityRegistrantName	Total	EntityComments
QXi	BDO	0000725363	CEL SCI CORP	2	CFE: Improper concept for revenues. us-gaap:OtherIncome comes from insurance based revenues income statement.
QXi	BDO	0001378624	Cellular Biomedicine Group, Inc.	1	CFE: Entered tax provision with reverse polarity on income statement.
Ez-XBRL	BDO	0001489902	CHINA GEWANG BIOTECHNOLOGY, INC.	3	CFE: Incorrect equity concepts. Inappropriate use of concept us-gaap:LiabilitiesNoncurrent. Used us-gaap:OtherComprehensiveIncomeLossBeforeTax to represent comprehensive income
Workiva	BDO	0001488813	Customers Bancorp, Inc.	1	CFE: Conflicting/inconsistent provision for loan losses issue.
Workiva	BDO	0000919956	Diversicare Healthcare Services, Inc.	1	CFE: Total net cash flow from discontinued operataions reported as 0; but also detail was reported which is contridictory to 0 total.
GoXBRL	BDO	0001282224	Dolphin Digital Media Inc	1	CFE: Incorrect concepts used on two net income facts.
Workiva	BDO	0001615153	Fenix Parts, Inc.	1	CFE: Reversed polarity for fact with concept, us- gaap:PreferredStockDividendsAndOtherAdjustments
Thunderdom e	BDO	0000719413	HECLA MINING CO/DE/	3	CFE: Cost of revenues issue. Entered WHOLE cost of revenues, then an additional PART. WHOLE/PART issues with cost of revenues.
Workiva	BDO	0001397403	IMH Financial Corp	2	CFE: Inappropriate use of concept to represent redeemable noncontrolling interest on BS, usgaap:ConvertiblePreferredStockNonredeemableOrRedeemableIssuerOptionValue. Used usgaap:NetIncomeLoss to represent net income loss; should use usgaap:ProfitLoss
Novaworks Software	BDO	0001301712	IRONCLAD PERFORMANCE WEAR CORP	1	CFE: Inappropriate concept for operating income (loss), usgaap:IncomeLossFromContinuingOperations
Workiva	BDO	0001403085	JRjr33, Inc.	1	CFE: WHOLE/PART issue related to revenue concepts on income statement.
Workiva	BDO	0001072627	KINGSWAY FINANCIAL SERVICES INC.	2	CFE: Concept us-gaap:OperatingIncomeLoss used in segment disclosure conflicts with income statement; Incorrect concept for line item operating income (loss) on income statement. WORLDVIEW.
GoXBRL	BDO	0001084554	LIGHTBRIDGE Corp	1	CFE: WHOLE/PART issue related to use of usgaap:PreferredStockDividendsAndOtherAdjustments.

Cellular Biomedicine Group, Inc.

http://www.sec.gov/Archives/edgar/data/1378624/000165495417001934/0001654954-17-001934-index.htm

Entered the fact value for the line item "Income taxes (expense) credit as a NEGATIVE, should have been POSITIVE. Note that the error amount is double the fact value amount, that helps see the value was entered in reverse.



CHINA GEWANG BIOTECHNOLOGY, INC.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1489902/000121390017001201/0001213900-17-001201-index.htm}{}$

Inappropriate concept used to represent line item "noncontrolling interests":

Other nicon	\	~~~~	
Interest income	14,868	13,508	2,900
Income before provision for income taxes	12,113,643	1,646,635	1,021,643
Provision for income taxes	3,075,733	457,922	264,553
Equity in income of investee	4,536,760	xsi:nil	xsi:nil
Net income before noncontrolling interests	13,574,670	1,188,713	757,090
Noncontrolling interests Net income attributable to common stockholders	(326,213) 13,248,457	(61,790) 1,126,923	(38,952) 718,138
Earnin e us-gaap:IncomeLossFromContinuingOperationsIncl	udingPortionAttributable	ToNoncontrollingInt	erest

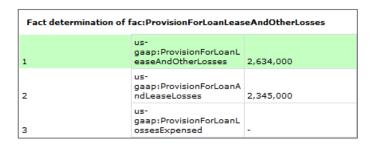
Inappropriate concepts used to represent comprehensive income related line items; these concept relate to other comprehensive income:

		۸.	
Adulty in income of investee	4,536,760	xsi:nil	xsi:nil
Net income before noncontrolling interests	13,574,670	1,188,713	757,090
Noncontrolling interests us-gaap:OtherCompret	nensivelncomeLossBe	foreTaxPortionAttribu	tableToParent
Net income attributable to common stockho'	13,248,457	1,126,923	718,138
Earnings per common share	.20	.03	.02
Weighted average shares outstanding	65,441,257	40,944,444	35,500,000
Comprehensive income			
Net income before none crolling interests	13,574,670	1,188,713	757,090
Foreign currency translation adjustment	(1,455,633)	(315,020)	1,333
Total comprehensive income	12,119,037	873,693	758,423
Comprehensive (loss) income attributable to noncontrolling interests	(170,640)	(46,039)	(39,019)
Net comprehensive income ttributable to common stockholders	11,948,397	827,654	719,404
- All many			June

Customers Bancorp, Inc.

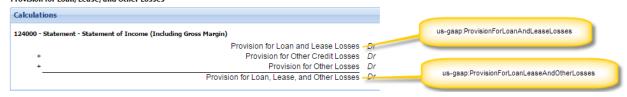
http://www.sec.gov/Archives/edgar/data/1488813/000148881317000004/0001488813-17-000004-index.htm

Conflicting/contradictory provision for loan loss facts:

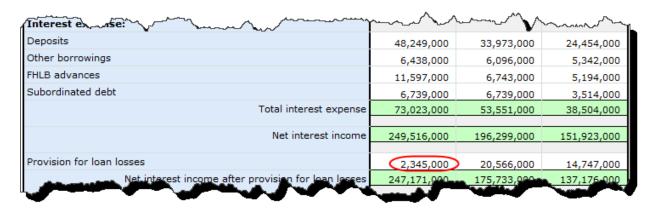


Per the US GAAP XBRL Taxonomy, this is the relation between those two concepts. Basically, it is logically IMPOSSIBLE for that second concept to have a value MORE that the first concept because the second concept is PART OF the first concept which is the WHOLE.

http://xbrlview.fasb.org/yeti/resources/yeti-

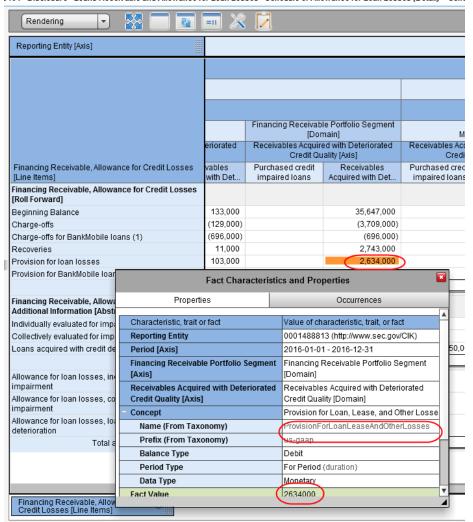


Income statement: SECOND concept was used:



Allowance for loan losses roll forward: FIRST Concept

0404 - Disclosure - Loans Receivable and Allowance for Loan Losses - Schedule of Allowance for Loan Losses (Detail) Sche



Diversicare Healthcare Services, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/919956/000091995617000013/0000919956-17-000013-index.htm}{}$

Two facts were reported that relate to net cash flows from discontinued operations that contradict one another and are logically impossible:

Net Cash Flow, Discontinued [Roll Up]		
Net Cash Flow from Operating Activities, Discontinued	(3,523,000)	fac:NetCashFlowFromOperatingActivitiesDiscontinued[us- gaap:CashProvidedByUsedInOperatingActivitiesDiscontinuedOperations[- 3,523,000]]
Net Cash Flow from Investing Activities, Discontinued	0	$fac:NetCashFlowFromInvestingActivitiesDiscontinued[0] = 0$ \blacksquare
Net Cash Flow from Financing Activities, Discontinued	0	fac:NetCashFlowFromFinancingActivitiesDiscontinued[us-gaap:CashProvidedByUsedInFinancingActivitiesDiscontinuedOperations [0]]
Net Cash Flow, Discontinued		fac:NetCashFlowDiscontinued[us- gaap:NetCashProvidedByUsedInDiscontinuedOperations[0]]
Net Cash Flow, Discontinued		fac:NetCashFlowDiscontinued∫us-

Not and and in the original and in the	$\overline{}$		
Net cash used in discontinued operations	(3,523,000)	(7,014,000)	(2,978,000)
Net cash provided by (used in) operating activities	(5,618,000)	3,277,000	2,981,000
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchases of property and equipment	(6,022,000)	(4,646,000)	(5,494,000)
Property acquisitions	(7.550.000)	0	0
Deconsolidation of noncontrolling interests, net of income taxes	0	0	(1,385,000)
Payment for preferred stock restructuring	(640,000)	(619,000)	(600,000)
Net cash provided by (used in) continuing operations	15,142,000	10,556,000	(8,524,000)
Net cash used in discontinued operations	0)	0	(5,956,000)
Net cash provided by (used in) financing activities	15,142,000	10,556,000	(14,480,000
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(322,000)	767,000	37,000

Dolphin Digital Media Inc

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1282224/000165495416004225/0001654954-16-004225-index.htm}{}$

Improper concepts and facts for net income attributable to parent and total (parent + noncontrolling interest); improper extension concept:

		Period [Axis]			
		2016-01-01 - 2016-09-30			
		Fact			
Net Income (Loss) Breakdown [Line Items]	Value	Origin			
Net Income (Loss) [Roll Up]					
Net Income (Loss) Attributable to Parent	(22,792,952)	fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[- 22,792,952]]			
Net Income (Loss) Attributable to Noncontrolling Interest	6,813	fac:NetIncomeLossAttributableToNoncontrollingInterest[us- gaap:NetIncomeLossAttributableToNoncontrollingInterest[6,813]]			
Net Income (Loss)	(22,792,952)	nac:NetIncomeLoss[us-gaap:ProfitLoss[-22,792,952]]			
Validation Results [Hierarchy]					
IS7	(6,813)	fac:NetIncomeLoss[us-gaap:ProfitLoss[-22,792,952]] = (fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[- 22,792,952]] + fac:NetIncomeLossAttributableToNoncontrollingInterest [us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[6,813]])			

Income statement:



Fenix Parts, Inc.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1615153/000161515317000024/0001615153-17-000024-index.htm}{}$

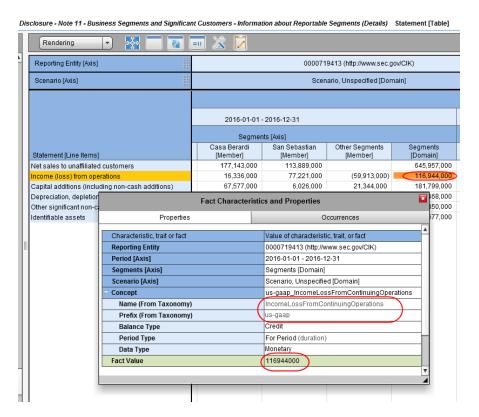
Net cash flow does not foot:

Label	Rendered Value	Ор	Reported Value	Calculated Value	Balance	Result	Name
							fac:CashFlowStatementTable
→ Net Cash Flow	(2,042,000)		-2,042,000	-2,044,000	Debit	Inconsistency	fac:NetCashFlow
 Net Cash Flow from Operating Activities 	(2,132,000)	+	-2,132,000	-2,132,000	Debit	Verified	fac:NetCashFlowFromOperatingActivities
Net Cash Flow from Operating Activities, Continuing	(2,132,000)	+	-2,132,000		Debit		fac:NetCashFlowFromOperatingActivitiesContinuing
Net Cash Flow from Operating Activities, Discontinued	0	+	0		Debit		fac: Net Cash Flow From Operating Activities Discontinued
 Net Cash Flow from Investing Activities 	(735,000)	+	-735,000	-735,000	Debit	Verified	fac:NetCashFlowFromInvestingActivities
Net Cash Flow from Investing Activities, Continuing	(735,000)	+	-735,000		Debit		fac:NetCashFlowFromInvestingActivitiesContinuing
Net Cash Flow from Investing Activities, Discontinued	0	+	0		Debit		fac:NetCashFlowFromInvestingActivitiesDiscontinued
 Net Cash Flow from Financing Activities 	888,000	+	888,000	888,000	Debit	Verified	fac:NetCashFlowFromFinancingActivities
Net Cash Flow from Financing Activities, Continuing	888,000	+	888,000		Debit		fac:NetCashFlowFromFinancingActivitiesContinuing
Net Cash Flow from Financing Activities, Discontinued	0	+	0		Debit		fac:NetCashFlowFromFinancingActivitiesDiscontinued
Exchange Gains (Losses)	(65,000)	+	-65,000		Debit		fac:ExchangeGainsLosses

HECLA MINING CO/DE/

http://www.sec.gov/Archives/edgar/data/719413/000143774917003050/0001437749-17-003050-index.htm

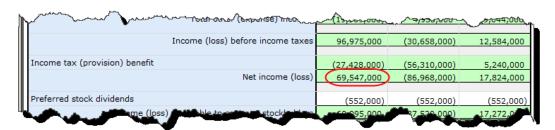
Fact using the concept "us-gaap:IncomeLossFromContinuingOperations" reporting value of 116,944,000 is inconsistent with the fact reported on the income statement "us-gaap:NetIncomeLoss" reporting value 69,547.



Looks like they are trying to represent this line item:



Contradicts this line item:



IMH Financial Corp

http://www.sec.gov/Archives/edgar/data/1397403/000139740316000076/0001397403-16-000076-index.htm

The line item "Net loss" was represented using the US GAAP XBRL Taxonomy concept "usgaap:NetIncomeLoss" which relates to the net income attributable to the parent. HOWEVER; look just below...the net income (loss) attributable to the noncontrolling interest.

As such, the line item "Net Loss" should have been represented using the concept "us-gaap:ProfitLoss" which includes the net income attributable to parent + noncontrolling interest:



IRONCLAD PERFORMANCE WEAR CORP

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1301712/000072174816001769/0000721748-16-001769-index.htm}{}$

Using an after tax concept to represent before tax line item. Concept should be "usgaap:OperatingIncomeLoss":

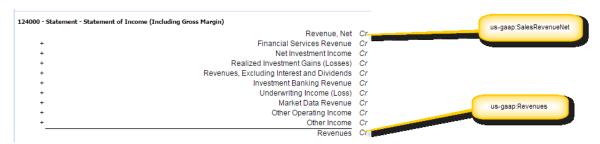
	Period [Axis]					
Statements Of Operations	2016-07-01 - 2016-09-30	2016-01-01 - 2016-09-30	2015-07-01 - 2015-09-30	2015-01-01 - 2015-09-30		
Statements Of Operations						
REVENUES						
Net sales	6,454,723	16,897,920	5,420,511	15,160,159		
COST OF SALES						
Cost of sales	4,190,496	10,863,237	3,504,078	9,700,524		
GROSS PROFIT	2,264,227	6,034,683	1,916,433	5,459,635		
EXPENSES						
General and administrative	911,347	2,854,385	804,143	2,243,963		
Sales and marketing	988,022			39,471		
Research and development	158,6	us-gaap:IncomeLossFromContinuingOperations				
Purchasing, warehousing and distribution	472,104	,193,117	280,810	805,340		
Depreciation and amortization	44,672	128,636	33,039	99,867		
Total operating expenses	2,57+,903	7,229,428	2,091,528	5,868,608		
LOSS FROM OPERATIONS	(310,676)	(1,194,745)	(175,095)	(408,973		
OTHER INCOME (EXPENSE)						
Interest expense	(45,992)	(129,672)	(30,693)	(65,635		
Interest income	25	50	7	21		
Total other income (expense)	(45,967)	(129,622)	(30,686)	(65,614		
NET LOSS BEFORE PROVISION FOR INCOME TAXES	(356,643)	(1,324,367)	(205,781)	(474,587		
DEFERRED INCOME TAX EXPENSE	(1,832,000)	(1,832,000)	xsi:nil	xsi:nil		
BENEFIT FROM INCOME TAXES	xsi:nil	670	xsi:nil	xsi:nil		
NET LOSS	(2,188,643)	(3,155,697)	(205,781)	(474,587		

JRjr33, Inc.

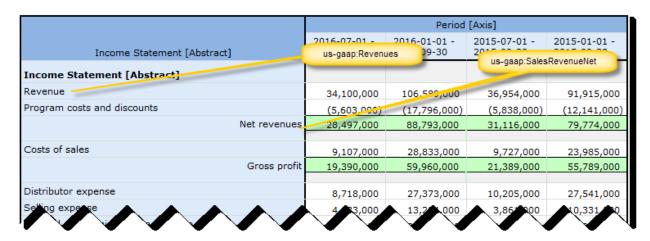
 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1403085/000162828016022245/0001628280-16-022245-index.htm}{}$

Fact determination of fac:Revenues						
1	us-gaap:Revenues	106,589,000				
2	us- gaap:SalesRevenueNet	88,793,000				

This is the relation between those concepts per the US GAAP XBRL Taxonomy:



Used WHOLE as a PART; and the PART as the WHOLE; basically reversed the relation of these two concepts which is inappropriate:



KINGSWAY FINANCIAL SERVICES INC.

 $\frac{\text{http://www.sec.gov/Archives/edgar/data/1072627/000107262717000030/0001072627-17-000030-index.htm}{}$

Inappropriate use of concept to represent line item "Operating (loss) income". That is an after tax concept. The concept should be "us-gaap:OperatingIncomeLoss" per the US GAAP XBRL Taxonomy:

Other man Temporary Impairmed Land, ents, Portion		manny	
Recognized in Earnings, Net	157,000	10,000	0
Other income	10,968,000	15,462,000	9,315,000
Total revenues	176,630,000	159,966,000	158,224,000
Operating Expenses [Abstract]			
Loss and loss adjustment expenses	109,609,000	92,812,000	86,227,000
Commissions and premium taxes	24,562,000	22,773,000	23,238,000
Cost of services sold	4,193,000	4,044,000	3,880,000
General and administration us-gaap:IncomeLossBeforeExtraordinaryItemsAndC	CumulativeEffectOfCha	angelnAccountingPrin	ciple
Amortization of intangible assets	1,040,000	1 244 000	1 622 222
Contingent consideration benefit	1,242,000	1,244,000	1,620,000
Impairment of asset held for sale	(657,000)	(1,139,000)	(2,223,000)
Total operating expenses	183,477,000	161 404 000	1,180,000
Total operating expenses	103,477,000	161,494,000	155,535,000
Operating (loss) income	(6,847,000)	(1,528,000)	2,689,000
Other (revenues) expenses, net:			
Interest expense not allocated to segments	4,496,000	5,278,000	5,645,000
Foreign exchange losses, net	15,000	1,215,000	419,000
Loss (gain) on change in fair value of debt	3,721,000	(1,458,000)	10,953,000
Loss on disposal of subsidiary	0	0	1,244,000
Loss on disposal of asset held for sale	0	0	125,000
(Gain) loss on deconsolidation of subsidiaries	(5,643,000)	4,420,000	0
Equity in net loss of investees	1,017,000	339,000	190,000
Total other expenses, net	3,606,000	9,794,000	18,576,000
Loss from continuing operations before income tax (benefit) expense	(10,453,000)	(11,322,000)	(15,887,000)
Income tax (benefit) expense	(9,720,000)	93,000	(1,221,000)
Loss from continuing operations	(733,000)	(11,415,000)	(14,666,000)
Income from discontinued operations, net of taxes	0	1,417,000	3,442,000
Gain on disposal of discontinued operations, net of taxes	1,255,000	11,267,000	0
Net in the local l	(F) 100000	1 000	-(44,204-100h)

LIGHTBRIDGE Corp

http://www.sec.gov/Archives/edgar/data/1084554/000147793217001273/0001477932-17-001273-index.htm

Used the WHOLE difference and then another PART of the WHOLE to represent two line items used to reconcile "net income attributable to parent" and "net income available to common stockholders":

Calculations		
124000 - Statement - Stater	ment of Income (Including Gross Margin)	
	Preferred Stock Dividends, Income Statement Impact	Dr
+	Redeemable Preferred Stock Dividends	Dr
+	Convertible Preferred Stock Converted to Other Securities	Dr
+	Preferred Stock Redemption Premium	Dr
-	Preferred Stock Redemption Discount	Cr
+	Preferred Stock Conversions, Inducements	Dr
+	Temporary Equity, Dividends, Adjustment	Dr
+	Temporary Equity, Accretion to Redemption Value, Adjustment	Dr
+	General Partner Distributions	Dr
+	Other Preferred Stock Dividends and Adjustments	Dr
	Preferred Stock Dividends and Other Adjustments	Dr

