



**CPA • CFE • CFF**  
 mic@mchehotskycpa.com  
 www.mchehotskycpa.com

# Martin L Chehotsky

Certified Public Accountant  
 Certified Fraud Examiner  
 Certified in Financial Forensics

PO Box 5914  
 1506 South Greenfield Cr.  
 Lake Charles, LA 70606-5914

**Telephone: 337-540-3200**  
**Fax: 337-564-0501**

## System Review Report

September 26, 2014

To the Partners of  
 Duplantier Hrapmann, Hogan & Maher, L.L.P.  
 and the Peer Review Committee of the  
 Louisiana Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Duplantier, Hrapmann, Hogan & Maher, L.L.P. in effect for the year ended May 31, 2014. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Review established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards and audits of employee benefit plans*.

In my opinion, the system of quality control for the accounting and auditing practice of Duplantier, Hrapmann, Hogan & Maher, L.L.P. in effect for the year ended May 31, 2014 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Duplantier, Hrapmann, Hogan & Maher, L.L.P. has received a peer review rating of pass.

Martin L Chehotsky, CPA





LCPA Peer Review Program  
Administered in Louisiana by the  
Society of Louisiana CPAs



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

October 27, 2014

William Gerard Stamm, CPA  
Duplantier, Hrapmann, Hogan & Maher, L. L. P.  
1615 Poydras St Ste 2100  
New Orleans, LA 70112

Dear Mr. Stamm:

It is my pleasure to notify you that on October 27, 2014 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2017. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. You may return the evaluation form to us via email [gsnyder@lcpa.org](mailto:gsnyder@lcpa.org) or fax 985-764-4345. Your opinion is important to us.

Sincerely,  
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood  
Director of Professional Oversight  
slockwood@lcpa.org 504 904-1136

cc: Martin Louis Chehotsky; William Gerard Stamm

Firm Number: 10018248

Review Number 361523

Letter ID: 933729