



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



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

Engagement Review Report

October 17, 2014

To the Partners of
Elena C. Lavigne, CPA LLC
and the Peer Review Committee of the
Louisiana Society of Certified Public Accountants

I have reviewed selected accounting engagements of Elena C. Lavigne, CPA LLC (the Firm) issued with periods ending during the year ended June 30, 2014. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An engagement review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly I express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at www.aicpa.org/prsummary.

Based on my review, nothing came to my attention that caused me to believe that engagements submitted for review by Elena C. Lavigne, CPA LLC issued with periods ending during the year ended June 30, 2014, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Elena C. Lavigne, CPA, LLC has received a rating of *pass*.

Martin L. Chehotsky, CPA, Review Captain



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November 24, 2014

Elena Lavigne, CPA
Elena C. Lavigne, CPA, LLC
30413 Lafleur Rue
Walker, LA 70785

Dear Ms. Lavigne:

It is my pleasure to notify you that on November 24, 2014, the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent engagement peer review of your firm. The due date for your next review is December 31, 2017 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.

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 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; Elena Lavigne

Firm Number: 6246184

Review Number: 366760

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