

**System Review Report**

To the Shareholders of  
Durnin & James, CPA  
And the Peer Review Committee of the Louisiana Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Durnin & James, CPA (the firm) in effect for the year ended May 31, 2014. Our 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our 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. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our 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 the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Durnin & James, CPA, 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*. Durnin & James, CPA has received a rating of *pass*.

*Postlethwaite & Netterville*

Donaldsonville, Louisiana  
November 11, 2014



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



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

December 22, 2014

Dennis E James, CPA  
Durnin & James, CPA's, APAC  
401 E Thomas St  
Hammond, LA 70401

Dear Mr. James:

It is my pleasure to notify you that on December 22, 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: Michael Louis Leblanc; Dennis E James

Firm Number: 10103816

Review Number 361703

Letter ID: 947522