

## SYSTEM REVIEW REPORT

November 20, 2014

To the Shareholders  
Daigrepoint & Brian, APAC and the  
Society of Louisiana CPAs Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Daigrepoint & Brian, APAC in effect for the year ended June 30, 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 audits of employee benefit plans and engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Daigrepoint & Brian, APAC in effect for the year ended June 30, 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*. Daigrepoint & Brian, APAC has received a peer review rating of *pass*.

*Haddox Reid Eubank Betts PLLC*

Jackson, Mississippi



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



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

January 28, 2015

Robert D. Daigrepoint Jr, CPA  
Daigrepoint & Brian  
910 S Acadian Thruway  
Baton Rouge, LA 70806

Dear Mr. Daigrepoint:

It is my pleasure to notify you that on January 28, 2015 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 December 31, 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: Stephen Charles Hirn; Michael Bryan Loveless

Firm Number: 10083664

Review Number 363702

Letter ID: 955446