

**MANN & MILLER, P.C.**  
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System Review Report

December 9, 2014

To the Members  
Brooks, McGinnis & Company, LLC  
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Brooks, McGinnis & Company, LLC (the firm) 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 engagements performed under *Government Auditing Standards* and employee benefit plan audits.

In our opinion, the system of quality control for the accounting and auditing practice of Brooks, McGinnis & Company, LLC 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*. Brooks, McGinnis & Company, LLC has received a peer review rating of *pass*.

*Mann & Miller, P.C.*



The Georgia Society  
of CPAs

GSCPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs



AICPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs

February 18, 2015

Joseph P Brooks Jr, CPA  
Brooks, McGinnis & Co., LLC  
5871 Glenridge Dr Ste 200  
Atlanta, GA 30328

Dear Mr. Brooks:

It is my pleasure to notify you that on February 10, 2015 the 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.

Sincerely,

Jennifer Poff  
Director, Peer Review  
jpoff@gscpa.org 404- 504-2939

cc: Dewey E Mann; Jennifer Poff

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