



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

February 9, 2015

To the members of Hines, Squyres & Associates, LLC and the Peer Review Committee of the Louisiana Society of Certified Public Accountants.

We have reviewed selected accounting engagements of Hines, Squyres & Associates, LLC (the firm) issued with periods ending during the year ended December 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. 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 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, we 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 our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Hines, Squyres & Associates, LLC issued with periods ending during the year ended December 31, 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*. Hines, Squyres & Associates, LLC has received a peer review rating of *pass*.

G. Kenneth Pavy, Review Captain



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February 27, 2015

Frank S Hines, CPA
Hines, Squyres & Associates, LLC
133 E 5th St
Natchitoches, LA 71457

Dear Mr. Hines:

It is my pleasure to notify you that on February 27, 2015, 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 June 30, 2018 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
stlockwood@lcpa.org 504 904-1136

cc: George Kenneth Pavy; Frank S Hines

Firm Number: 10031448

Review Number: 369128

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