

Joseph P. Vincent, Jr.

Certified Public Accountant and Consultant
A Professional Accounting Corporation

Member

American Institute of Certified Public Accountants
Louisiana Society of Certified Public Accountants
Association of Certified Fraud Examiners

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SYSTEM REVIEW REPORT

November 3, 2015

To the Member
Minda B. Raybourn, CPA, LLC
and the Peer Review Committee of the Society of Louisiana CPAs

I have reviewed the system of quality control for the accounting and auditing practice of Minda B. Raybourn, CPA, LLC (the firm) in effect for the year ended June 30, 2015. 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. As a part of my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based upon my review. The nature, objectives, scope, limitations of, and the procedures performed in a Systems Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In my opinion, the system of quality control for the accounting and auditing practice of Minda B. Raybourn, CPA, LLC in effect for the year ended June 30, 2015, 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*. Minda B. Raybourn, CPA, LLC has received a peer review rating of *pass*.


Joseph P. Vincent, Jr., CPA, APAC



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 7, 2015

Minda Raybourn
Minda B. Raybourn, CPA
820 11th Ave
Franklinton, LA 70438

Dear Ms. Raybourn:

It is my pleasure to notify you that on December 7, 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, 2018**. 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,
SOCIETY OF LOUISIANA CPAs

Stacey Lockwood
Director of Professional Oversight
slockwood@lcpa.org 504 904-1136

cc: Joseph Peter Vincent

Firm Number: 10100255

Review Number 382198

Letter ID: 1040633A