

System Review Report

October 26, 2015

To the Owner of

Bruce Harrell & Co., CPA's, APAC

and the Peer Review Committee of the Louisiana Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Bruce Harrell & Co., CPA's, APAC, (the firm) in effect for the year ended May 31, 2015. 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.

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

In our opinion, the system of quality control for the accounting and auditing practice of Bruce Harrell & Co., CPA's, APAC, in effect for the year ended May 31, 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*. Bruce Harrell & Co., CPA's, APAC, has received a peer review rating of *pass*.



Ehricht & Associates



ICPA 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

Bruce Cameron Harrell
Bruce Harrell & Co., CPA's, APAC
909 Avenue G
Kentwood, LA 70444

Dear Mr. Harrell:

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 **November 30, 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
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cc: John Foote Ehricht

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