



CPA • CFE • CFF  
mlc@mchehotskycpa.com  
www.mchehotskycpa.com

# Martin L Chehotsky

Certified Public Accountant  
Certified Fraud Examiner  
Certified in Financial Forensics

PO Box 5914  
1506 South Greenfield Cr.  
Lake Charles, LA 70606-5914

Telephone: 337-540-3200  
Fax: 337-564-0501

## System Review Report

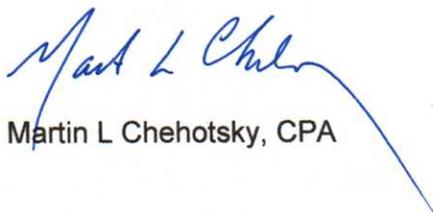
October 20, 2015

To the Collins CPA Accounting & Consulting Services, LLC  
and the Peer Review Committee of the  
Louisiana Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Collins CPA Accounting & Consulting Services, LLC in effect for the year ended May 31, 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 on my 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*.

In my opinion, the system of quality control for the accounting and auditing practice of Collins CPA Accounting & Consulting, LLC 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*. Collins CPA Accounting & Consulting, LLC has received a peer review rating of *pass*.



Martin L Chehotsky, CPA





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 28, 2015

LaKenya O Collins  
Collins CPA, Accounting and Consulting Services LLC  
P. O. Box 1855  
Harvey, LA 70059

Dear Ms. Collins:

It is my pleasure to notify you that on December 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 **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  
slockwood@lcpa.org 504 904-1136

cc: Martin Louis Chehotsky

Firm Number: 71243066

Review Number 336986

Letter ID: 1045177S