



WILLIAM D. MERCER, CPA, CGMA

A PROFESSIONAL ACCOUNTING
CORPORATION

System Review Report

November 6, 2015

To the Owner of CvBailey Consulting, 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 CvBailey Consulting, LLC (the firm) 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 part of my peer review, I considered reviews by regulatory agencies, 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.

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

William D. Mercer, 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

Corinne V. Vallier
CV Bailey Consulting, LLC
Po Box 41012
Baton Rouge, LA 70835

Dear Ms. Vallier:

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: William Darius Mercer

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