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## System Review Report

May 26, 2016

### Members

Pinell & Martinez, LLC

and the Peer Review Committee of the Society of Louisiana Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Pinell & Martinez, LLC (the firm) in effect for the year ended December 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](http://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 Pinell & Martinez, LLC in effect for the year ended December 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*. Pinell & Martinez, LLC has received a peer review rating of *pass*.

CARR, RIGGS & INGRAM, LLC

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Shreveport, Louisiana



LCPA Peer Review Program  
Administered in Louisiana by the  
Society of Louisiana CPAs



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

June 23, 2016

Christopher J Pinell  
Pinell & Martinez, LLC  
308 S Tyler St Ste 2  
Covington, LA 70433

Dear Mr. Pinell:

It is my pleasure to notify you that on June 23, 2016 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 **June 30, 2019**. 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: J Thomas Simms

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