



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



**AICPA Peer Review Program**  
Administered by the  
**Society of Louisiana CPAs**

October 27, 2008

Ann T. Hebert, CPA  
Ann T. Hebert, CPA  
901 Ridgefield Road  
Thibodaux, LA 70301-2843

**REVIEW# 264764**

Dear Ms. Hebert:

The Peer Review Committee of the Society of Louisiana CPAs considered your firm's most recent peer review report and has asked that I correspond with you regarding this review.

The committee accepted your firm's unmodified peer review report on October 27, 2008. The committee has asked me to convey its congratulations to the firm.

Your next review is expected to be complete and submitted to the Society by **November 30, 2011**. If the due date is during a busy time, you can arrange to have your review a few months earlier.

**If the firm at any time after the year end of this peer review performs or is engaged to perform any engagements under the SAs, Governmental Auditing Standards or examination engagements under the SSAEs, you must immediately notify us so that we may determine if the firm should have a different due date that includes such engagements in accordance with the Standards for Performing and Reporting on Peer Reviews.**

The completion of your peer review exempts your firm from the State Board's Positive Enforcement Program under a cooperative arrangement between the Society and the Board. The only exception to this situation is for firms with ongoing investigations regarding quality of work by the Board. You are not required to submit a copy of the peer review report to the Board. However, if your firm is a member of the Division for CPA Firms, you will be asked to submit a copy to the State Board with the annual license renewal.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. Your opinion is important to us.

Thank you for your continued cooperation and support of the profession's practice monitoring programs. If you have any questions or concerns, please do not hesitate to contact me (504) 586-8866 or Stacey Lockwood [stockwood@lcpa.org](mailto:stockwood@lcpa.org) or 504-904-1136 at the Society.

Sincerely,

SOCIETY OF LOUISIANA CPAs

Lindsay J. Calub, CPA  
Peer Review Committee Chairman

Cc: Ronald Dawson, CPA

Enclosure

***Ann T. Hebert  
Certified Public Accountant  
901 Ridgefield Road  
Thibodaux, La 70301  
985-446-0994***

LCPA Peer Review Committee  
Society of Louisiana Certified Public Accountants  
2400 Veterans Memorial Blvd., Suite 500  
Kenner, LA 70062

To whom it may concern:

I am writing this letter in response to my peer review engagement for the year ended May 31, 2008. During the review of compiled financial statements prepared by my firm, it was noted that I failed to indicate the level of responsibility I was taking for supplemental data presented with the basic financial statements. I have revised the standard reports used by my firm to conform to professional standards governing reporting on supplemental data presented with basic financial statements.

I await your acceptance of the enclosed report and this response.

Respectfully submitted,

Ann T. Hebert  
Certified Public Accountant



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September 5, 2008

To Ann T. Hebert, CPA

We have performed a peer review of selected engagements (engagement review) of the accounting practice of Ann T. Hebert, CPA for the year ended May 31, 2008, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. Ann T. Hebert, CPA has represented to us that the firm performed no services under the Statements on Auditing Standards, Government Auditing Standards or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended May 31, 2008.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and we express no opinion or any form of assurance on that system.

In connection with our engagement review, nothing came to our attention that caused us to believe that the financial statements or information and the related accountant's reports submitted for review by Ann T. Hebert, CPA for the year ended May 31, 2008, did not conform with the requirements of professional standards in all material respects or that the documentation on those engagements did not conform with the requirements of professional standards in all material respects.

As is customary in an engagement review, we have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the limited assurance expressed in this report.

Ronald H. Dawson, Jr., CPA  
Reviewer



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September 5, 2008

To Ann T. Hebert, CPA

We have performed a peer review of selected engagements (engagement review) of the accounting practice of Ann T. Hebert, CPA for the year ended May 31, 2008, and have issued our report thereon dated September 5, 2008. That report should be read in conjunction with the comments in this letter. The matters described below were not considered to be of sufficient significance to affect the limited assurance expressed in that report.

Comment – During our review of compiled financial statements prepared by the firm, we noted that the firm failed to indicate the level of responsibility it was taking for supplemental data presented with the basic financial statements.

Recommendation – The firm should revise the standard reports used by the firm to conform with professional standards governing reporting on supplemental data presented with basic financial statements.

Ronald H. Dawson, Jr., CPA  
Reviewer