

# McELROY, QUIRK & BURCH

A Professional Corporation • Certified Public Accountants • Since 1925  
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04884.000 Peer Review 7/31/2011 PR report

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CFE - Certified Fraud Examiner  
MT - Masters of Taxation  
CVA - Certified Valuation Analyst  
CFP - Certified Financial Planner

## SYSTEM REVIEW REPORT

To Deemer CPA & Consulting Services, LLC  
And the Peer Review Committee of the Louisiana Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Deemer CPA & Consulting Services, LLC (the firm) in effect for the year ended July 31, 2011. 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. 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 Deemer CPA & Consulting Services, LLC in effect for the year ended July 31, 2011, 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*. Deemer CPA & Consulting Services, LLC has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads 'McElroy Quirk &amp; Burch'. The signature is written in black ink and is positioned above the printed name and date.

Lake Charles, Louisiana  
January 13, 2012