

James L. Nicholson, Jr., CPA  
G. Kenneth Pavy, II, CPA  
Michael A. Roy, CPA  
Lisa Trouille Manuel, CPA  
Dana D. Quebedeaux, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA  
1904-1984  
John Newton Stout, CPA  
1936-2005  
Chizal S. Fontenot, CPA  
1955-2012

Retired

Harold Dupre, CPA  
1996  
Dwight Ledoux, CPA  
1998  
Joel Lanclos, Jr., CPA  
2003  
Russell J. Stelly, CPA  
2005

## System Review Report

June 26, 2012

To the Member of Harris CPA, L.L.C.  
and the Peer Review Committee of the Louisiana Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Harris CPA, L.L.C (the firm) in effect for the year ended December 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 the *Government Auditing Standards*.

We noted the following deficiency during our review:

Deficiency – The firm's quality control policies and procedures are not sufficiently designed in the area of compilation and review to provide for updating reports and procedures when new professional standards are issued. As a result, the firm failed to obtain written engagement letters on the compilations issued and the reports did not contain the language required by current professional standards.

Recommendation – The firm's policy and procedures should be revised to provide for the review of current professional standards in the preparation of compilation and review engagements. In addition, the owner should consider CPE in the area of compilation and review.

In our opinion, except for the deficiency described above, the system of quality control for the accounting and auditing practice of Harris CPA, L.L.C in effect for the year ended December 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*. Harris CPA, L.L.C has received a peer review rating of *pass with deficiency*.

A handwritten signature in cursive script that reads "John S. Dowling & Company". The signature is written in black ink and is positioned above the printed name of the firm.

John S Dowling & Company

# Harris CPA, LLC

Certified Public Accountant

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June 26, 2012

LCPA  
2400 Veterans Blvd.  
Suite 500  
Kenner, LA 70062

To the Peer Review Committee of the Society of Louisiana CPA's:

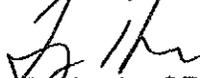
This letter represents our response to the report issued in connection with the peer review of the firm's system of quality control for the accounting and auditing practice in effect for the year ended December 31, 2011. The corrective actions discussed in this letter will be monitored to ensure that they are effectively implemented as part of our system of quality control.

- 1.) The firm modified its quality control policies and procedures to require the use of a PPC practice aid to document procedures performed on compilation and review engagements relative to new professional standards issued. Test aids are to be utilized appropriately when reviewing applicable engagements. Moreover, a PPC financial statement routing sheet will be used to document this modification by adding an additional checklist line item acknowledging that such review was completed on an engagement by engagement basis.
- 2.) In addition, the firm's CPE plan now includes annual updates on compilation and review professional standards.

As mentioned above, these corrective actions will also be emphasized in our monitoring procedures and internal inspections.

We believe these actions are responsive to the findings in the review.

Sincerely,



Ty Harris, CPA  
Harris CPA, LLC



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



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

August 15, 2012

Ty Ames Harris, CPA  
Harris CPA, LLC  
11944 Justice Ave Ste A  
Baton Rouge, LA 70816

Dear Mr. Harris:

On August 14, 2012 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm and your firm's response thereto.

The Committee accepted the aforementioned documents with the understanding that the firm will:

ensure that all professional staff in your firm who work on accounting and auditing engagements participate in at least 8 hours of continuing professional education in the area of compilation and reviews no later than November 30, 2012. Please send a letter to the Committee detailing the courses taken by each individual within thirty days of that date, along with proof of attendance at the courses. Self study, teleconferences or webcasts will not satisfy this requirement. If you have taken CPE in this or similar areas in the previous six months, please contact the peer review department to determine if the course qualifies.

permit an outside party, acceptable to the Committee chair, to review the report, financial statements, and working papers on the next compilation engagement issued subsequent to the review PRIOR to release. The outside party should report to the Committee by November 30, 2012 on the results of the review. You must obtain the services of the outside party at your expense and ensure they are acceptable to the committee by contacting the Peer Review Department. Upon completion of the pre issuance review, the reviewer will be required to issue a letter of corrective action to the committee. The committee will review the letter along with any workpapers prepared during the preissuance review and determine if further action will be required. If you do not expect to have an engagement completed in time to meet the deadline, please contact the Peer Review Department with an expected date.

Letter ID: 723294

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TA HARRIS CPA

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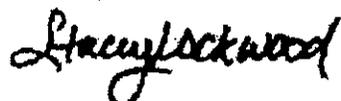
This review is not considered accepted until we receive the signed document.

State Board Rule 46:XIX:1503.A.5 provides that timely completion of a peer review of firms that have performed attest services (e.g., compilations, reviews, audits, agreed upon procedures, etc.) is required in order to maintain and renew a CPA firm permit to practice.

As defined in Interpretation 25-2 of the Standards the review will not be considered complete until the committee accepts the report and letter of response (if applicable) or decides that the reviewed firm has performed the agreed-to corrective action(s) to the committee's satisfaction and the committee requires no additional corrective action(s) by the reviewed firm. This date is noted in a final letter from the administering entity to the reviewed firm and is posted on the State Board secure website.

Your firm's agreement to take this action voluntarily demonstrates its commitment to the objectives of the profession's practice-monitoring programs. Please acknowledge that agreement by returning a signed copy of this letter to us via email [gsnyder@lcpa.org](mailto:gsnyder@lcpa.org) or fax 985-764-4345.

Sincerely,  
SOCIETY OF LOUISIANA CPAs

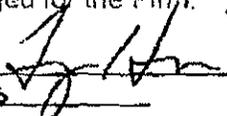


Stacey Lockwood  
Peer Review Program Director  
slockwood@lcpa.org 504 904-1136

cc: George Kenneth Pavy

Firm Number: 10152374 Review Number: 332016

Acknowledged for the Firm:

Signature:   
Ty Harris

Date: 8-15-12