

McELROY, QUIRK & BURCH

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04921.000 Peer Review 5/31/12 peer review report

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

November 10, 2012

SYSTEM REVIEW REPORT

To Collins CPA Accounting & 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 Collins CPA Accounting & Consulting Services, LLC, Certified Public Accountants (the firm) in effect for the year ended May 31, 2012. 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 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.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Collins CPA Accounting & Consulting Services, LLC in effect for the year ended May 31, 2012, 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*. Collins CPA Accounting & Consulting Services, LLC, Certified Public Accountants has received a peer review rating of *pass*.

A handwritten signature in cursive script that reads 'McElroy, Quirk & Burch'.

McElroy, Quirk & Burch
Lake Charles, 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

January 22, 2013

LaKenya O Collins, CPA
Collins CPA Accounting & Consulting Services LLC
P. O. Box 1855
Harvey, LA 70059

Dear Ms. Collins:

It is my pleasure to notify you that on January 22, 2013 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, 2015. 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.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. You may return the evaluation form to us via email gsnyder@lcpa.org or fax 985-764-4345. Your opinion is important to us.

Sincerely,
SOCIETY OF LOUISIANA CPAs

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

cc: Martin Louis Chehotsky

Firm Number: 71243066

Review Number 326537

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