



WALL & WALL, PC Certified Public Accountants

750 Central Avenue, Suite 102 • Coos Bay, OR 97420
541.269.1358 • FAX 541.269.0202

System Review Report

June 29, 2015

To the Owner of
Jamie Walling, CPA & Associates
and the Peer Review Committee of the California Society of CPAs (CalCPAs)

We have reviewed the system of quality control for the auditing and accounting practice of Jamie Walling, CPA & Associates (the firm) in effect for the year ended February 28, 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.

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 Jamie Walling, CPA & Associates in effect for the year ended February 28, 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*. Jamie Walling, CPA & Associates has received a peer review rating of *pass*.

Wall & Wall PC, CPA's

Wall & Wall, P.C., Certified Public Accountants