

Hamilton, McKinney & Moss

CERTIFIED PUBLIC ACCOUNTANTS

Partnership of Professional Associations

Post Office Box 24019

Columbia, South Carolina 29224

System Review Report

January 16, 2014

To the Shareholder of C. Gary Lanvermeier, P.A. and the
Peer Review Committee of the North Carolina Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of C. Gary Lanvermeier, P.A. (the firm) in effect for the year ended August 31, 2013. 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 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 include audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of C. Gary Lanvermeier, P.A. in effect for the year ended August 31, 2013, 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*. C. Gary Lanvermeier, P.A. has received a peer review rating of *pass*.



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Members: American Institute of Certified Public Accountants and SC Association of CPAs

AICPA Peer Review Program
NCACPA Peer Review Program
NCACPA Peer Review Program for Non-Members
Administered by the North Carolina Association of CPAs



April 1, 2014

Charles Gary Lanvermeier, CPA
C. Gary Lanvermeier, P.A.
405 Western Blvd Ste A
Jacksonville, NC 28546

Dear Mr. Lanvermeier:

It is my pleasure to notify you that on March 20, 2014, the North Carolina Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next peer review is February 28, 2017. This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you may arrange to have your review a few months earlier to avoid having a peer review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,
Mary C. Kelly
Peer Review Coordinator
mckelly@ncacpa.org

cc: John Frederick Hamilton

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North Carolina Association of CPAs

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