

MANN & MILLER, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
6860 BIG RIDGE ROAD • HIXSON, TENNESSEE 37343

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE
(423) 842-2223

FACSIMILE
(423) 842-2267

System Review Report

December 9, 2014

To the Members
Brooks, McGinnis & Company, LLC
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Brooks, McGinnis & Company, LLC (the firm) in effect for the year ended June 30, 2014. 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* and employee benefit plan audits.

In our opinion, the system of quality control for the accounting and auditing practice of Brooks, McGinnis & Company, LLC in effect for the year ended June 30, 2014, 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*. Brooks, McGinnis & Company, LLC has received a peer review rating of *pass*.

Mann & Miller, P.C.