

## Report on the Firm's System of Quality Control

December 21, 2017

To the Owners of Mersereau, Lazenby & Rockas, 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 **Mersereau, Lazenby & Rockas, LLC** (the Firm) in effect for the year ended June 30, 2016. 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. A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Peer Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine the peer review rating.

### Firm's Responsibility

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. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the Firm's system of quality control and the Firm's compliance therewith based on our peer review.

### Required Selections and Considerations

Engagements selected for review included audits of employee benefit plans. As a part of our peer review, if applicable we consider reviews by regulatory entities as communicated to us by the Firm in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mersereau, Lazenby & Rockas, LLC in effect for the year ended June 30, 2016 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*. Mersereau, Lazenby & Rockas, LLC has received a peer review rating of *pass*.



Windham Brannon, PC  
Certified Public Accountants