



707 Virginia Street E. • Suite 400 • Charleston, WV 25301 • Phone: 304.345.9400 • Fax: 304.345.7258
www.gmcpa.net • Email: ggm@wvdsi.net

July 14, 2014

SYSTEM REVIEW REPORT

To David L. Howell, CPA
And
The Peer Review Committee of the
West Virginia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of David L. Howell, CPA (the firm) in effect for year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Review Standards established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our 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 audits of employee benefit plans.

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

In our opinion, the system of quality control for the accounting and auditing practice of David L. Howell, CPA, in effect for the year ended May 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*. David L. Howell, CPA, has received a peer review rating of *pass*.

Gray, Griffith & Mays, a.c.