

# GMK

---

## GREEN, MOSIER & KEMP, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

828 CHICKAMAUGA AVENUE

ROSSVILLE, GA 30741

PHONE (706) 861-9636

FAX (706) 861-5232

MICHAEL L. MOSIER, CPA  
DUSTIN R. KEMP, CPA  
THOMAS M. GREEN, RETIRED

MEMBERS AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
& GEORGIA SOCIETY OF CPAS

### **Report on the Firm's Conformity With Professional Standards on Engagements Reviewed**

November 14, 2019

To the Stockholder of  
Gerald R. Stinnett CPA, P.C.  
and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed selected accounting engagements of Gerald R. Stinnett CPA, P.C. (the firm) issued with periods ending during the year ended June 30, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

#### **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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

#### **Conclusion**

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Gerald R. Stinnett CPA, P.C. issued with periods ending during the year ended June 30, 2019, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Gerald R. Stinnett CPA, P.C. has received a peer review rating of *pass*.



Green, Mosier & Kemp, LLC



The Georgia Society  
of CPAs

GSCPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs



AICPA

Peer Review  
Program

AICPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs

---

December 04, 2019

Gerald Stinnett  
Gerald R. Stinnett CPA, P.C.  
454 Satellite Blvd, Suite 302  
SUWANEE, GA 30024

Dear Gerald Stinnett:

It is my pleasure to notify you that on December 04, 2019, the Georgia Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements under the Statements on Auditing Standards, *Government Auditing Standards*, examination engagements under the Statements on Standards for Attestation Engagements or engagements under the Public Company Accounting Oversight Board (PCAOB) standards that are not subject to PCAOB permanent inspection, you must immediately notify us so we may determine if the firm should have a different due date for a System Review in accordance with the *Standards for Performing and Reporting on Peer Reviews*.

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



The Georgia Society  
of CPAs

GSCPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs



AICPA

Peer Review  
Program

AICPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs

---

Thank you for your cooperation.

Sincerely,

*Jessica Mytrohovich*

Jessica Mytrohovich  
CFO  
jmytrohovich@gscpa.org  
404-504-2998

Georgia Society of CPAs

cc: Michael Mosier

Firm Number: 900001076700

Review Number: 570561

# GMK

---

## GREEN, MOSIER & KEMP, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

828 CHICKAMAUGA AVENUE

ROSSVILLE, GA 30741

PHONE (706) 861-9636

FAX (706) 861-5232

MICHAEL L. MOSIER, CPA  
DUSTIN R. KEMP, CPA  
THOMAS M. GREEN, RETIRED

MEMBERS AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
& GEORGIA SOCIETY OF CPAS

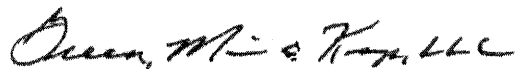
### ENGAGEMENT REVIEW REPORT

November 4, 2016

To the Owner of  
Gerald R. Stinnett CPA, P.C.  
and the Peer Review Committee of the GA Society of CPAs

We have reviewed selected accounting engagements of Gerald R. Stinnett CPA, P.C. (the firm) issued with periods ending during 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. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Gerald R. Stinnett CPA, P.C. issued with periods ending during the year ended June 30, 2016, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Gerald R. Stinnett CPA, P.C. has received a peer review rating of *pass*.

  
Green, Mosier & Kemp, LLC

# GMK

---

GREEN, MOSIER & KEMP, LLC

---

CERTIFIED PUBLIC ACCOUNTANTS

828 CHICKAMAUGA AVENUE

ROSSVILLE, GA 30741

PHONE (706) 861-9636

FAX (706) 861-5232

MICHAEL L. MOSIER, CPA  
DUSTIN R. KEMP, CPA  
THOMAS M. GREEN, RETIRED

MEMBERS AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
& GEORGIA SOCIETY OF CPAS

## ENGAGEMENT REVIEW REPORT

November 1, 2013

To the Stockholder of  
Gerald R. Stinnett, CPA, PC  
and the Peer Review Committee of the GA Society of CPAs

We have reviewed selected accounting engagements of Gerald R. Stinnett, CPA, PC (the firm) issued with periods ending during the year ended June 30, 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. 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects. An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system. The nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Gerald R. Stinnett, CPA, PC issued with periods ending during the year ended June 30, 2013, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Gerald R. Stinnett, CPA, PC has received a peer review rating of *pass*.

  
Green, Mosier & Kemp, LLC