

Andrews, Barwick, and Lee, P.C.

Certified Public Accountants

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System Review Report

To the Shareholders of
Malvin, Riggins & Company, P.C.
and the VSCPA Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Malvin, Riggins & Company, P.C.** (the firm) in effect for the year ended July 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 included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of **Malvin, Riggins & Company, P.C.** in effect for the year ended July 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*. **Malvin, Riggins & Company, P.C.** has received a peer review rating of *pass*.

Andrews, Barwick, & Lee

December 18, 2013

Peer Review Programs

Administered in Virginia and Washington, DC by
Virginia Society of CPAs

February 11, 2014

John T Caldwell, CPA
Malvin, Riggins & Company, P. C.
725 Middle Ground Blvd Ste 200
Newport News, VA 23606

Dear Mr. Caldwell:

It is my pleasure to notify you that on February 7, 2014 the Virginia Society of CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is January 31, 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 can arrange to have your review a few months earlier to avoid having a 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,



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cc: Toni Rae Thore Lee-Andrews

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