

**Steven F. Cundiff**  
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## **Report on the Firm's System of Quality Control**

January 29, 2019

To Johnson & Bryant, CPAs  
And the Peer Review Committee of the OSCP

We have reviewed the system of quality control for the accounting and auditing practice of Johnson & Bryant CPAs (the firm) in effect for the year ended November 30, 2018. 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 a System 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 a 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 system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the *Single Audit Act*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, 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 Johnson & Bryant CPAs in effect for the year ended November 30, 2018, 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*. Johnson & Bryant CPAs has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Steven F. Cundiff, CPA, Inc." The signature is written in a cursive style with a large, stylized initial 'S'.

Steven F. Cundiff, CPA, Inc.



OSCPA Peer Review Program  
Administered in Oklahoma by the  
Oklahoma Society of CPAs



AICPA Peer Review Program  
Administered in Oklahoma and South Dakota by the  
Oklahoma Society of CPAs

June 21, 2019

Allen Bryant  
Johnston & Bryant  
PO BOX 1564  
ADA, OK 74821-1564

Dear Allen Bryant:

It is my pleasure to notify you that on June 20, 2019, the Oklahoma Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is May 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*OSCPA Peer Review Committee*

Peer Review Committee  
peerreview@oscpa.com 1-800-522-8261 ext. 3805  
Oklahoma Society of CPAs

cc: Steven Cundiff

Firm Number: 900010102748

Review Number: 565344