

System Review Report

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November 19, 2015

To the Partners of CG Uhlenberg, LLP
and the Peer Review Committee of the California Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of CG Uhlenberg, LLP (the firm) in effect for the year ended May 31, 2015, 2015. 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 a 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 engagements performed under *Government Auditing Standards*.

We noted the following deficiency during our review:

1. Deficiency – The firm did not comply with the documentation requirement on a Single Audit Act (Circular A-133) engagement to identify the client personnel responsible for overseeing the non-attest services provided and state why the person was qualified to oversee the services. This was due to utilizing an outdated form and insufficient training

Recommendation – For future audits under *Government Auditing Standards*, the firm should utilize a checklist to document client personnel that is overseeing the non-attest services and the assessment of the skills, knowledge and experience of the client personnel. The firm should also train their staff working on the audits to properly complete the checklist.

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of CG Uhlenberg, LLP in effect for the year ended May 31, 2015, 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*. CG Uhlenberg, LLP has received a peer review rating of *pass with deficiency*.



October 11, 2016

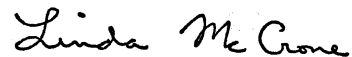
Jeffrey Joseph Ira
CG Uhlenberg, LLP
333 Twin Dolphin Dr Ste 230
Redwood City, CA 94065

Dear Mr. Ira:

On October 11, 2016 the California Peer Review Committee determined that your most recent peer review is complete.

The due date for your next review is November 30, 2018. This is the date by which all review documents should be completed and submitted to the administering entity.

Sincerely,



Linda McCrone
Director, Peer Review Program

cc: Michael J Bryant

Firm No. 10111913

Review No. 388355