

SYSTEM REVIEW REPORT

September 23, 2014

Ms. Belinda Johnson, CPA
Belinda Johnson CPA, P.A.
And the Peer Review Committee of the North Carolina Association of CPA's

I have reviewed the system of quality control for the accounting and auditing practice of Belinda Johnson CPA P.A. (the firm) in effect for the year ended March 31, 2014. My 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 my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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.

In my opinion, the system of quality control for the accounting and auditing practice of Belinda Johnson CPA P.A. in effect for the year ended March 31, 2014, 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*. Belinda Johnson CPA P.A. has received a peer review rating of *pass*.

Carlini CPA, PLLC

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AICPA Peer Review Program
NCACPA Peer Review Program
NCACPA Peer Review Program for Non-Members
Administered by the North Carolina Association of CPAs



March 2, 2015

Belinda Johnson, CPA
Belinda Johnson CPA PA
3515 Monroe Rd
Charlotte, NC 28205

Dear Ms. Johnson:

It is my pleasure to notify you that on February 19, 2015, the North Carolina Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next peer review is September 30, 2017. 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.

Sincerely,
Mary C. Kelly
Peer Review Coordinator
mckelly@ncacpa.org

cc: Jeffrey Michael Carlini

Firm Number: 5023771
Review Number: 361149

Letter ID: 963289



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