

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Owner
Belinda Johnson CPA PA
and the Peer Review Committee of Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of Belinda Johnson CPA PA (the firm) in effect for the year ended March 31, 2023. 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. 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 and complying with a system of quality to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

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 Belinda Johnson, CPA PA in effect for the year ended March 31, 2023, 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 PA, has received a peer review rating of *pass*.

WebsterRogers LLP

October 16, 2023



December 21, 2023

Belinda Johnson
Belinda Johnson CPA PA
3515 Monroe Rd
Charlotte, NC 28205-7731

Dear Belinda Johnson:

It is my pleasure to notify you that on December 21, 2023, the Coastal Peer Review, Inc. Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2026. 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.

For North Carolina firms: To comply with North Carolina Administrative Code (21 NCAC 8M .0106), within 60 days of the date of this final letter of acceptance, you must forward a copy of it to: Cammie Emery NC State Board of CPA Examiners PO Box 12827 Raleigh, NC 27605 fax 919.733.4209 – cemery@nccpaboard.gov (The preferred method of receipt is fax or email. No cover letter is required.) If the result of this peer review is fail or a second pass with deficiencies, you are also required to submit the report and letter of response.

Sincerely,

A handwritten signature in black ink that reads "Michael P. Manspeaker".

Michael P. Manspeaker, CPA
CPA on Staff
peerreview@coastalpeerreview.org
800-730-3412

cc: Thomas Fitzsimmons

Firm Number: 900005023771

Review Number: 600996