

## REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Gardner, Provenzano, Thomas & Luplow, P.C. and the Peer Review Committee of the Michigan Association of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Gardner, Provenzano, Thomas & Luplow, P.C. (the "Firm") in effect for the year ended March 31, 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.

To the Partners of Gardner, Provenzano, Thomas  
& Luplow, P.C. and the Peer Review Committee of the  
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### **Required Selections and Considerations**

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

As 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 Gardner, Provenzano, Thomas & Luplow, P.C. in effect for the year ended March 31, 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*. Gardner, Provenzano, Thomas & Luplow, P.C. has received a peer review rating of *pass*.

*Dennis, Gartland & Niergarth*

October 26, 2018