



# SALYER, GARBEE & Co.

A PROFESSIONAL CORPORATION

*Certified Public Accountants*

209 BOULEVARD, P.O. BOX 1024  
SALEM, VIRGINIA 24153

TEL. 540/387-0229  
FAX 540/387-2035

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
VIRGINIA SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

## Report on the Firm's System of Quality Control

To the Shareholders  
**Michael B. Cooke, CPA, P.C.**  
and the VSCPA Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Michael B. Cooke, CPA, P.C.** (the firm) in effect for the year ended April 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 on 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 **Michael B. Cooke, CPA, P.C.**, in effect for the year ended April 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*. **Michael B. Cooke, CPA, P.C.** has received a peer review rating of *pass*.

*Salyer, Garber & Co.*

October 10, 2018