



**ISCPA Peer Review Program**

Administered in Iowa by the  
Iowa Society of CPAs



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Iowa Society of CPAs

July 27, 2011

Ying Sa, CPA  
Community CPA & Associates Inc  
3816 Ingersoll Ave  
Des Moines, IA 50312-3413

Dear Ms. Sa:

It is my pleasure to notify you that on July 27, 2011, the Iowa Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is May 31, 2014. 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,

Michael W McNichols  
Committee Chair  
mmcnichols@mhcscpa.com  
Phone: 515-288-3279

cc: James Kennedy, CPA

Firm Number: 71241616

Review Number: 318192

## SYSTEM REVIEW REPORT

June 9, 2011

Community CPA & Associates, Inc.  
and the Peer Review Committee of the Iowa Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Community CPA & Associates, Inc. (the firm) in effect for the year ended November 30, 2010. 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. 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included audits performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Community CPA & Associates, Inc. in effect for the year ended November 30, 2010, 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 deficiencies*, or *fail*. Community CPA & Associates, Inc. has received a peer review rating of *pass*.

