



The Georgia Society  
of CPAs  
GSCPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs



AICPA Peer Review Program  
Administered in Georgia  
By The Georgia Society of CPAs

August 24, 2018

Dale Rector  
Rector, Reeder & Lofton P.C.  
1255 Lakes Pkwy Ste 375  
Lawrenceville, GA 30043-8909

Dear Dale Rector:

It is my pleasure to notify you that on August 23, 2018, the Georgia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2021. 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.

Sincerely,

Jessica Mytrohovich  
Director of Finance and Technical Services  
jmytrohovich@gscpa.org 404-504-2946  
Georgia Society of CPAs

CC: Alan Grothe

Firm Number: 900010144093

Review Number: 555203

Alan L. Grothe, CPA, LLC

CERTIFIED PUBLIC ACCOUNTANT

MEMBER OF THE  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
AND THE GOVERNMENT AND  
EMPLOYEE BENEFIT PLAN  
AUDIT QUALITY CENTERS

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

June 17, 2018

To the Shareholders of Rector, Reeder & Lofton, PC and the Peer Review Committee of the Georgia Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Rector, Reeder & Lofton, PC (the firm) in effect for the year ended December 31, 2017. 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.

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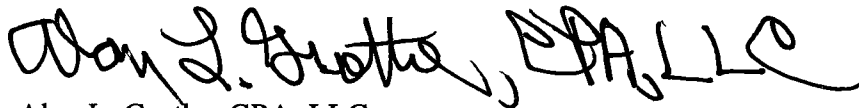
### **Required Selections and Considerations**

Engagements selected for review included (engagements performed under *Government Auditing Standards*, including compliance audits 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 Rector, Reeder & Lofton, PC in effect for the year ended December 31, 2017, 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*. Rector, Reeder & Lofton, PC has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "Alan L. Grothe, CPA, LLC". The signature is written in a cursive style with a large, stylized initial "A".

Alan L. Grothe, CPA, LLC