



**SOUTH DAKOTA
BOARD OF ACCOUNTANCY**

301 E. 14th Street, Suite 200
Sioux Falls, SD 57104
(605) 367-5770 / Fax: (605) 367-5773
e-mail sbdacct.sbd@midconetwork.com
www.accountancy.sd.gov

December 8, 2016

Barry M. Solomon, CPA
Brandt Solomon & Anderson LLP
622 S Minnesota Avenue
Sioux Falls, SD 57104

Dear Mr. Solomon:

It is our pleasure to notify Brandt Solomon & Anderson LLP that on December 8, 2016 the South Dakota Board of Accountancy accepted the August 22, 2016 report and the final approval letter from the AICPA.

The documents will now be placed in the confidential files of the Board.

Thank you for your cooperation.

Sincerely,

Nicole Kasin
Executive Director

BMG**Certified Public Accountants, LLP**

211 South 84th Street
100
Lincoln, NE 68510

Phone: 402-483-7781
Fax: 402-483-5198
1-800-747-0081

Email:
info@BMGCPAs.com

www.BMGCPAs.com

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System Review Report

To the Partners of
Brandt Solomon and Anderson LLP
and the Peer Review Committee of the Oklahoma Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Brandt Solomon and Anderson LLP (the firm) in effect for the year ended June 30, 2016. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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.

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

In our opinion, the system of quality control for the accounting and auditing practice of Brandt Solomon and Anderson LLP in effect for the year ended June 30, 2016, 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*. Brandt Solomon and Anderson LLP has received a peer review rating of *pass*.

BMG Certified Public Accountants, LLP



Lincoln, Nebraska
August 22, 2016