

A I C P A
PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

MYERS, BRETT HOLTZ & COMPANY, PA

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2008 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.



A handwritten signature in black ink, appearing to read "G. William Graham".

G. William Graham, *Chair*
AICPA Peer Review Board
2009

**MARCUM
RACHLIN**
ACCOUNTANTS ▲ ADVISORS

To the Shareholders
Myers, Brettholtz & Company, P.A.

We have reviewed the system of quality control for the accounting and auditing practice of Myers, Brettholtz & Company, P.A. (the firm) in effect for the year ended June 30, 2008. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with 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 with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. (The engagements selected included audits under Government Auditing Standards) Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.



MARCUMGROUP
MEMBER

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To the Shareholders
Myers, Brettholtz & Company, P.A.
Page Two

In our opinion, the system of quality control for the accounting and auditing practice of Myers Brettholtz & Company, P.A. in effect for the year ended June 30, 2008 has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

As is customary in a system review, we have issued a letter under this date that sets forth comments that were not considered to be of sufficient significance to affect the opinion expressed in this report.

Rachlin LLP

Miami, Florida
September 26, 2008

**MARCUM
RACHLIN**
ACCOUNTANTS & ADVISORS

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RACHLIN**
ACCOUNTANTS ▲ ADVISORS

To The Shareholders
Myers, Brettholtz & Company, P.A.

We have reviewed the system of quality control for the accounting and auditing practice of Myers, Brettholtz & Company, P.A. (the firm) in effect for the year ended June 30, 2008, and have issued our report thereon dated September 26, 2008. That report should be read in conjunction with the comments in this letter, which were considered in determining our opinion. The matter disclosed below was not considered to be of significant significance to affect the opinion expressed in that report.

Comment – The firm’s quality control policies and procedures require documentation of controls over programs in those engagements conducted in accordance with generally accepted governmental auditing standards. During our review, we noted a lack of documentation of controls. Through discussions with engagement personnel, we were able to satisfy ourselves that procedures were performed. This engagement is considered to be substandard. This lack of documentation did not result in the issuance of an inappropriate report.

Recommendation – The firm should hold a training session for all professionals emphasizing the matters to be documented in the performance of accounting and auditing engagements.

Rachlin LLP

Miami, Florida
September 26, 2008



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