



System Review Report

June 6, 2016

To the Shareholders of S. J. Meyer & Associates, Inc.
and the Peer Review Committee of the Ohio Society of CPA's:

We have reviewed the system of quality control for the accounting and auditing practice of S. J. Meyer & Associates, Inc. (the firm) in effect for the year ended December 31, 2015. 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.

As required by the standards, engagements selected for review included examinations of service organizations [Service Organizations Control (SOC) 1 Type II engagement].

In our opinion, the system of quality control for the accounting and auditing practice of S. J. Meyer & Associates, Inc. in effect for the year ended December 31, 2015, 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*. S. J. Meyer & Associates, Inc. has received a peer review rating of *pass*.

Rea & Associates, Inc.

PEER REVIEW PROGRAM

August 29, 2016

Steven Joseph Meyer
S. J. Meyer & Associates, Inc.
370 Huls Dr
Clayton, OH 45315

Dear Mr. Meyer:

It is my pleasure to notify you that on August 26, 2016 the Ohio Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2019. 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,



Kathleen M. Hoover
Peer Review Committee Chair
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cc: Christopher J Ricker

Firm Number: 10137432

Review Number 426476

Letter ID: 1108418A