
Perry M. Henderson
CPA, MPA

System Review Report

December 17, 2009

To the Partners of
Gatto, Pope & Walwick LLP
and the Peer Review Committee of the
California Society of Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Gatto, Pope & Walwick LLP (the firm) in effect for the year ended June 30, 2009. The peer review was conducted in accordance with standards 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 conforming with professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on my 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 audits of Employee Benefit Plans.

In my opinion, the system of quality control for the accounting and auditing practice of Gatto, Pope & Walwick LLP in effect for the year ended June 30, 2009 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*. Gatto, Pope & Walwick LLP has received a peer review rating of *pass*.


Perry M. Henderson, CPA

Master: Public Administration; Member: American Institute of CPA's, Center for Public Company Audit Firms, Governmental Audit Quality Center, California Society of CPA's, AICPA Key Legislative Contact Program, California Association of Nonprofits. Present and Past service includes: Member, AICPA Governmental Audit Quality Center Executive Committee; Member, CSCPA Peer Review Committee; CSCPA Professional Conduct Committee; Adjunct Faculty Member, University of Redlands;
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