AICPA Peer Review Program NCACPA Peer Review Program NCACPA Peer Review Program for Non-Members Administered by the North Carolina Association of CPAs



August 28, 2017

Michael Rink Rink & Robinson PLLC 340 9th Avenue Dr Ne Hickory, NC 28601 3830

Dear Michael Rink:

It is my pleasure to notify you that on August 24, 2017, the North Carolina Peer Review Committee accepted the report on the most recent Engagement Review of your firm. The due date for your next review is June 30, 2020 unless the firm at any time after the year end of this peer review performs, or is engaged to perform, any engagements under the Statements on Auditing Standards, Government Auditing Standards or examination engagements under the Statements on Standards for Attestation Engagements. This is the date by which all review documents should be completed and submitted to the administering entity.

Should you perform, or become engaged to perform, any engagements referred to in the previous paragraph, you must immediately notify us so we may determine if the firm should have a different due date that requires a system review including such engagements in accordance with the Standard for Performing and Reporting on Peer reviews.

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 and support of the profession's practice-monitoring programs.

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To comply with North Carolina Administrative Code (21 NCAC 8M .0106), within 60 days of the date of the attached acceptance letter, you must forward a copy of it to: Cammie Emery NC State Board of CPA Examiners PO Box 12827 Raleigh, NC 27605 fax 919.733.4209 – cemery@nccpaboard.gov (The preferred method of receipt is fax or email. No cover letter is required.) If the result of this peer review is fail or a second pass with deficiencies, you are also required to submit the report and letter of response.

Sincerely,

Henry L. White

Chair, NCACPA Peer Review Committee hwhite@stancilcpa.com 919-872-1260

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North Carolina Association of CPAs

CC: Connie Laster

Firm Number: 900010058677 Review Number: 521265