

**FAULKNER, KING & WENZ, PSC**  
**CERTIFIED PUBLIC ACCOUNTANTS**

HARVEY K. FAULKNER, CPA  
JOSEPH C. KING, CPA  
JOHN M. WENZ, CPA

P.O. BOX 285  
117 WEST HIGH STREET  
MT. STERLING, KY 40353  
(859) 498-1836 FAX (859) 498-2116

EUGENE C. WEATHERS, III, CPA  
KAREN S. TRENT, CPA  
LANA J. McCANN, CPA  
ERICA M. SNOWDEN, CPA

Systems Review Report

November 19, 2009

To the Owners  
Campbell, Royster, Carver, McBride & Co., LLP  
and the Peer Review Committee of the Kentucky Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Campbell, Royster, Carver, McBride & Co., LLP (the firm) in effect for the year ended May 31, 2009. Our review was conducted in accordance with 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 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 Systems Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Campbell, Royster, Carver, McBride & Co., LLP in effect for the year ended May 31, 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 deficiencies* or *fail*. Campbell, Royster, Carver, McBride & Co., LLP has received a peer review rating of *pass*.

*Faulkner, King & Wenz, PSC*