



**NMSCPA Peer Review Program**

Administered in New Mexico by the  
New Mexico Society of CPAs

**AICPA Peer Review Program**

Administered in New Mexico by the  
New Mexico Society of CPAs

October 26, 2009

Bobby D. Austin, CPA  
Dan Austin, CPA, PC  
700 Mechem Dr., Suite 15  
Ruidoso, NM 88345-6901

Re: Review Number: 10137475

Firm Number: 276475

Dear Mr. Austin:

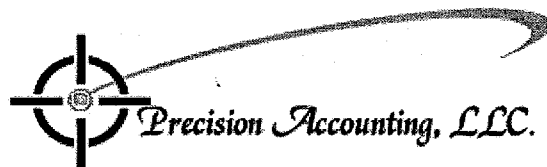
It is our pleasure to inform you that on October 19, 2009, the Peer Review Committee accepted your most recent peer review on your firm. The due date for your next review is September 30, 2012. This is the date by which all review documents should be completed and submitted to the administering entity.

However, please refer to NMAC Public Accountancy Board Rule 16.60.4.10 to ensure you are in compliance with the State Board's Peer Review requirements for firm registration when scheduling your next review. State Board Rules on the timing of reviews may differ from those of the AICPA Peer Review Program. The date of your firm's letter of acceptance is the date the State Board will consider in determining if your firm has had a Peer Review in the past three years. For State Board purposes, this letter is valid for only three years from its date of issue.

Sincerely,

Camille C. Dozier  
Peer Review Administrator

cc: C. Jack Emmons, CPA



System Review Report

July 21, 2009

To the Owner of  
Dan Austin, CPA, PC  
And the Peer Review Committee of the New Mexico Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Dan Austin, CPA, PC (the firm) in effect for the year ended March 31, 2009. 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](http://www.aicpa.org/prsummary).

As required by standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Dan Austin, CPA, PC, in effect for the year ended March 31, 2009, has been suitably designed and compiled 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*. Dan Austin, CPA, PC has received a peer review rating of *pass*.

*Precision Accounty LLC*

Precision Accounting, LLC

*Where Quality & Accuracy Count*

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