



## Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

September 22, 2021

To the Partners Sanchez, Bright, Murchison & Lee, LLP  
and the Peer Review Committee of the California Society of CPAs

We have reviewed selected accounting engagements of Sanchez, Bright, Murchison & Lee, LLP (the firm) issued with periods ending during the year ended April 30, 2021. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in an Engagement Review as described in the standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

### Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An Engagement Review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

## **Deficiencies Identified on the Firm's Conformity With Professional Standards on Engagements Reviewed**

We noted the following deficiencies during our review:

1. During our review of one of the firm's compilation engagements we noted the firm did not modify its compilation report to reflect that management had elected to omit substantially all disclosures.
2. During our review of a non-profit compilation engagement, the schedules of functional expenses were included as other supplementary information rather than in the financial statements or footnotes as required by GAAP. These omissions were not disclosed in the accountant's report.

### **Conclusion**

As a result of the deficiencies previously described, we concluded that at least one but not all of the engagements submitted for review by Sanchez, Bright, Murchison & Lee, LLP issued with periods ending during the year ended April 30, 2021, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail Sanchez, Bright, Murchison & Lee, LLP has received a peer review rating of *pass with deficiencies*.

A handwritten signature in blue ink that reads "Mann Urrutia Nelson CPAs". The signature is written in a cursive, flowing style.

Mann, Urrutia, Nelson, CPAs & Associates, LLP