



November 29, 2018

Roger Boatner
Willis, Boatner & Pugh, LLC
715 Walnut St
GADSDEN, AL

Dear Roger Boatner:

It is my pleasure to notify you that on November 29, 2018, the Alabama Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2021. This is the date by which all review documents should be completed and submitted to the administering entity.

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.

Sincerely,

A handwritten signature in black ink that reads "Ashley S. Sellers". The signature is written in a cursive style.

Ashley Sellers
Peer Review Administrator
asellers@ascpa.org 334-834-7650
Alabama Society of CPAs

cc: G. Morrison

Firm Number: 900001050924

Review Number: 561498

MPK GROUP, PC

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 224 • 700 CENTURY PARK SOUTH • BIRMINGHAM, ALABAMA 35226

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
ALABAMA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

TELEPHONE (205) 978-8220
FACSIMILE (205) 978-8224
www.mpkgrouppc.com

Report on the Firms' System of Quality Control

To the Owners of Willis Boatner Pugh, LLC
and the Peer Review Committee of the
Alabama Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Willis Boatner Pugh, LLC (the firm) in effect for the year ended May 31, 2018. 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 a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

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 express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Willis Boatner Pugh, LLC in effect for the year ended May 31, 2018, 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*. Willis Boatner Pugh, LLC has received a peer review rating of *pass*.

MPK Group, PC

October 18, 2018