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## Report on the Firm's System of Quality Control

To the Members of Williams Weiss Hester & Company, PLLC and the Peer Review Committee of the Mississippi Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Williams Weiss Hester & Company, PLLC in effect for the year ended June 30, 2017. 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](http://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*, including a compliance audit under the Single Audit Act and audits of employee benefit plans. 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.

## Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

1. The firm's quality control policies and procedures that address compliance with client acceptance and continuation of client relationships require that the firm determine that the requisite competence and capabilities exists within the firm prior to accepting the engagement. During our review we noted that the firm accepted a Single Audit engagement without obtaining additional external resources to supplement knowledge and competence in this area of specialty. The working papers either did not include or did not fully contain the documentation required when a Single Audit is performed. Several third party practice aid checklists for Single Audit engagements were not included in the working papers. In our opinion, these factors contributed to the audit engagement performed under Government Auditing Standards that did not conform to professional standards in all material respects.

## Opinion

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of Williams Weiss Hester & Company, PLLC in effect for the year ended June 30, 2017 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*. Williams Weiss Hester & Company, PLLC received a peer review rating of pass with deficiency.

*D. Piazza LaRocca Hester & Co., LLC*

December 27, 2017