



WATKINS, WARD and STAFFORD
Professional Limited Liability Company
Certified Public Accountant

561 Commerce St. P.O. Box 1216 West Point, MS 39773
Phone (662) 494-5732 Fax (662) 495-1890

James L. Stafford, CPA
Harry W. Stevens, CPA
S. Keith Winfield, CPA
William B. Stagers, CPA
Michael W. McCully, CPA
Mort Stroud, CPA
R. Steve Sinclair, CPA
Marsha L. McDonald, CPA
Wanda S. Holley, CPA
Robin Y. McCormick, CPA/PFS
J. Randy Scrivner, CPA
Kimberly S. Caskey, CPA
Susan M. Lummus, CPA

Thomas J. Browder, CPA
Stephen D. Flake, CPA
John N. Russell, CPA
Thomas A. Davis, CPA
Anita L. Goodrum, CPA
Ricky D. Allen, CPA
Jason D. Brooks, CPA
Robert E. Cordle, Jr., CPA
Perry C. Rackley, Jr., CPA
Jerry L. Gammel, CPA
Michael C. Knox, CPA
Clifford P. Stewart, CPA

Report on the Firm's System of Quality Control

November 9, 2017

To the Partners of Wilson and Biggs, 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 Wilson and Biggs, PLLC (the firm) in effect for the year ended May 31, 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. 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 engagements performed under *Government Auditing Standards*.

As a part of our 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 Wilson and Biggs, PLLC in effect for the year ended May 31, 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*. Wilson and Biggs, PLLC has received a peer review rating of *pass*.

Watkins Wardlaw & Hoffard, PLLC



MSCPA Peer Review Program
Administered in Mississippi by the
Mississippi Society of CPAs



AICPA Peer Review Program
Administered in Mississippi by the
Mississippi Society of CPAs

February 21, 2018

George Biggs, Jr
Wilson & Biggs PLLC
P.O. BOX 930
Ridgeland, MS 39158 0930

Dear George Biggs, Jr:

It is my pleasure to notify you that on February 21, 2018, the Mississippi 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, 2020. 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.

(601) 856-4244 • fax (601) 856-8255
306 Southampton Row, Ridgeland, MS 39157



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Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Michael H. Gladney
Peer Review Chair
mikegladney@haddoxreid.com 601-948-2924
Mississippi Society of CPAs

CC: Harry Stevens

Firm Number: 900010104021

Review Number: 506453

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