
AJK

AJK, LLC

CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 609 ☐ 405 Second Street ☐ Manchester, GA 31816
(706) 846-8401 ☐ Fax (706) 846-3370

Larry Garrett, CPA
D. M. Vickers & Assoc. P.C., CPA's
P.O. Box 239
Hawkinsville, GA 31036

Dear Larry,

Enclosed please find the original peer review report. As discussed at the exit conference, this report is not final until accepted by the Committee.

If you have any questions concerning the report or the review, please feel free to contact our office.

We do appreciate the opportunity to have performed your review, and wish your firm much success in the future.

Yours truly,



David C. Jordan

Manchester, Georgia
November 15, 2023

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Report on the Firm's System of Quality Control

To the owners of D. M. Vickers & Assoc. P.C., CPA's and the Peer review Committee of the Georgia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of D. M. Vickers & Assoc. P.C., CPA's (the firm) in effect for the year ended May 31, 2023. 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

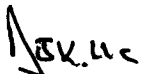
Required Selections and Considerations

Engagements selected for review included engagements performed under Government Auditing Standards, including a compliance audit under the Single Audit Act.

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 D. M. Vickers & Assoc. P.C., CPA's in effect for the year ended May 31, 2023 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*. D. M. Vickers & Assoc. P.C., CPA's has received a peer review rating of *pass*.


AJK, LLC

Manchester, Georgia

November 10, 2023