



FAW CASSON
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS CONSULTANTS

Report on the Firm's System of Quality Control

June 13, 2024

To the Partners of Mullen, Sondberg, Wimbish & Stone, P.A. and the Peer Review Committee of Coastal Peer Review, Inc.:

We have reviewed the system of quality control for the accounting and auditing practice of Mullen, Sondberg, Wimbish & Stone, P.A. (the firm) in effect for the year ended December 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 on 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 the 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; 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.

FAW, CASSON & CO., LLP



WWW.FAWCASSON.COM

160 GREENTREE DR., STE. 203 DOVER, DE 19904 P 302-674-4305 F 302-674-0910
20245 BAY VISTA RD., STE. 204 REHOBOTH BEACH, DE 19971 P 302-226-1919 F 302-674-0910
9748 STEPHEN DECATUR HWY., STE. 103 OCEAN CITY, MD 21842 P 410-213-8700 F 410-213-7221

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mullen, Sondberg, Wimbish & Stone, P.A in effect for the year ended December 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*. Mullen, Sondberg, Wimbish & Stone, P.A. has received a peer review rating of *pass*.

Faw, Casson & Co., LLP