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GREEN, MOSIER & KEMP, LLC

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CERTIFIED PUBLIC ACCOUNTANTS  
828 CHICKAMAUGA AVENUE  
ROSSVILLE, GA 30741  
PHONE (706) 861-9636  
FAX (706) 861-5232

MICHAEL L. MOSIER, CPA  
DUSTIN R. KEMP, CPA  
THOMAS M. GREEN, RETIRED

MEMBERS AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
& GEORGIA SOCIETY OF CPAS

## Report on the Firm's Conformity With Professional Standards on Engagements Reviewed

August 30, 2024

To the Owner of  
Hilyer & Associates, CPAs  
and the Partners in Peer Review Committee

We have reviewed selected accounting engagements of Hilyer & Associates, CPAs (the firm) issued with periods ending during the year ended May 31, 2024. 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 an engagement review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

### 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 on 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 evaluate whether the engagements submitted for review were performed and reported on in conformity with applicable professional standards in all material respects.

An engagement review does not include reviewing the firm's system of quality control and compliance therewith and, accordingly, we express no opinion or any form of assurance on that system.

### Conclusion

Based on our review, nothing came to our attention that caused us to believe that the engagements submitted for review by Hilyer & Associates, CPAs issued with periods ending during the year ended May 31, 2024, were not performed and reported on in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Hilyer & Associates, CPAs has received a peer review rating of *pass*.

Green, Mosier & Kemp, LLC