



**WATKINS, WARD and STAFFORD**  
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Certified Public Accountants

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

January 28, 2021

To the Partners of Corbin & Biggs, PLLC  
and the Peer Review Committee of the  
Alabama Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Corbin & Biggs, PLLC (the firm) in effect for the year ended May 31, 2020. 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 engagements performed under *Government Auditing Standards*, including a Compliance Audit under the Single Audit Act.

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 Corbin & Biggs, PLLC in effect for the year ended May 31, 2020, 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*. Corbin & Biggs, PLLC has received a peer review rating of *pass*.

*Nathaniel Ward and Jeffrey Rice*



AICPA Peer Review Program  
Administered in Alabama, Arkansas, and Mississippi  
By Partners in Peer Review

March 23, 2021

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

Dear George Biggs, Jr:

It is my pleasure to notify you that on March 23, 2021, the Partners in 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, 2023. 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.

Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink that reads "April Boudreaux".

April Boudreaux  
Peer Review Committee Chair  
Peer.review@ascpa.org  
334-834-7650

cc: Harry Stevens

Firm Number: 900010104021

Review Number: 577381