

BOLINGER, SEGARS, GILBERT & MOSS, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

PHONE: (806) 747-3806

FAX: (806) 747-3815

8215 NASHVILLE AVENUE

LUBBOCK, TEXAS 79423-1954

Report on the Firm's System of Quality Control

November 28, 2022

To the Partners of Clifford, Ross, Raudenbush & Cooper CPAs, LLC
and the Texas Society of CPA's Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Clifford, Ross, Raudenbush & Cooper CPAs, LLC (the firm) in effect for the year ended March 31, 2022. 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 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 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

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 Clifford, Ross, Raudenbush & Cooper CPAs, LLC in effect for the year ended March 31, 2022, 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*. Clifford, Ross, Raudenbush & Cooper CPAs, LLC has received a peer review rating of *pass*.

Bolinger, Segars, Gilbert & Moss LLP

Certified Public Accountants



AICPA Peer Review Program
and TXCPA Peer Review Program
Administered by the Texas Society of CPAs



January 10, 2023

Timothy Clifford
Clifford, Ross, Raudenbush & Cooper CPAs, LLC
1790 N Lee Trevino Dr Ste# 400
El Paso, TX 79936-4545

Dear Timothy Clifford:

It is my pleasure to notify you that on January 09, 2023, the Texas Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2025. 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,

Peer Review Committee
Texas Society of CPAs

800-428-0272 Opt. 3

cc: Trey Rowe, Rodney Ross

Firm Number: 900010092936

Review Number: 594108



AICPA Peer Review Program
and TXCPA Peer Review Program
Administered by the Texas Society of CPAs



January 10, 2023

Timothy Clifford
Clifford, Ross, Raudenbush & Cooper CPAs, LLC
1790 N Lee Trevino Dr Ste# 400
El Paso, TX 79936-4545

Dear Timothy Clifford:

On January 09, 2023, the Texas Peer Review Committee determined that as a result of the nature of the findings noted on the Finding For Further Consideration (FFC) Form(s) and your firm's response thereto, that the action(s) outlined in the following implementation plan are required of your firm:

- Agree to have all professional staff in the firm who work on SSARS accounting engagements participate in at least 4 hours of continuing professional education in SSARS (Preparation, Compilation and Review). Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by May 31, 2023.

The documentation for your implementation plan(s) should be uploaded and submitted through the Peer Review Integrated Management Application (PRIMA) system by the due date.

A separate letter is being sent to you regarding the Committee's decision on the acceptance of the report on the most recent peer review of your firm, and this letter does not reflect the status of such acceptance.

Your firm's agreement to complete this implementation plan demonstrates its commitment to the objectives of the AICPA Peer Review Program. Please acknowledge your agreement within PRIMA.

Sincerely,

Peer Review Committee
Texas Society of CPAs

800-428-0272 Opt. 3

cc:Rodney Ross, Trey Rowe
Firm Number: 900010092936