



September 14, 2022

Robert Nabors  
Nabors CPA Services, P.C.  
8765 STOCKARD DR STE 404  
FRISCO, TX 75034-8007

Dear Robert Nabors:

It is my pleasure to notify you that on September 07, 2022, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is July 31, 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,

A handwritten signature in black ink, appearing to read "Michael Wagner", with a stylized, cursive script.

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Charles Gregg

Firm Number: 900005893493

Review Number: 591906

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

July 5, 2022

To: The Owner of Nabors CPA Services, P.C., and the National Peer Review Committee (NPRC)

We have reviewed the system of quality control for the accounting and auditing practice Nabors CPA Services, P.C., (the firm) in effect for the year ended January 30, 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 <https://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**

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 Hankins, Eastup, Deaton, Tonn & Seay, PC in effect for the year ended FYE February 28, 2021, 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*, or *fail*. Nabors CPA Services, P.C. has received a peer review rating of *pass*.



Vail & Park, P.C.