



The Georgia Society
of CPAs

GSCPA Peer Review Program
Administered in Georgia
By The Georgia Society of CPAs



AICPA

Peer Review
Program

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By The Georgia Society of CPAs

August 10, 2023

Phillip Jarrell
Phillip C. Jarrell LLC
43 N TALLAHASSEE ST
HAZLEHURST, GA 31539-6701

Dear Phillip Jarrell:

It is my pleasure to notify you that on August 10, 2023, the Georgia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is June 30, 2026. 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,

Jessica Mytrohovich
CFO
jmytrohovich@gscpa.org
404-504-2998

cc: Randy Dummer

Firm Number: 900005560545

Review Number: 599230



CERTIFIED PUBLIC ACCOUNTANTS

Report on the Firm's System of Quality Control

June 27, 2023

To The Owner of Phillip C. Jarrell, LLC and the Peer Review Committee of the Georgia Society of CPAs.

We have reviewed the system of quality control for the accounting and auditing practice of Phillip C. Jarrell, LLC (the firm) in effect for the year ended December 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 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.

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 Phillip C. Jarrell, LLC in effect for the year ended December 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*. Phillip C. Jarrell, LLC has received a peer review rating of *pass*.

Henderson Hutcherson
& McCullough, PLLC