

Peer Review Program
American Institute of Certified Public Accountants
Administered by the
Arkansas Society of CPAs

Marsha Moffitt
Peer Review Manager

May 24, 2013

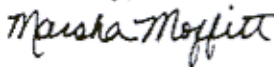
Hoda D Ward Jr, CPA
Meyer & Ward, CPA, P. A.
723 Falls Boulevard South, Suite D
Wynne, AR 72396

Dear Mr. Ward:

It is my pleasure to notify you that on May 22, 2013 the ASCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. **The due date for your next review is March 31, 2016.** This is the date by which all review documents should be completed and submitted to the administering entity. If your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



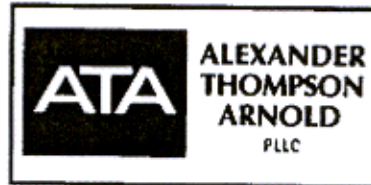
Marsha Moffitt
Peer Review Manager
mmoffitt@arcpa.org (501) 664-8739

cc: Arthur Sparks, CPA

Firm Number: 10146232 Review Number: 342958

Members of:

American Institute of Certified Public Accountants
AICPA Center for Public Company Audit Firms
AICPA Governmental Audit Quality Center
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System Review Report

February 18, 2013

To Meyer & Ward, CPA, P.A.
and the Peer Review Committee of the Arkansas Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Meyer & Ward, CPA, P.A. (the firm) in effect for the year ended September 30, 2012. 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. As part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. Our responsibility is to express an opinion on the design of the system of quality control and firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of Meyer & Ward, CPA, P.A. in effect for the year ended September 30, 2012, 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*. Meyer & Ward, CPA, P.A. has received a peer review rating of *pass*.

Alexander Thompson Arnold, PLLC