



**MSCPA Peer Review Program**  
Administered in Missouri  
By the Missouri Society of CPAs



**AICPA Peer Review Program**  
Administered in Missouri  
By the Missouri Society of CPAs

June 12, 2015

Keith Fredrick Novak, CPA  
Novak Birks, P. C.  
4600 Madison Ave Ste 120  
Kansas City, MO 64112

Dear Mr. Novak:

It is my pleasure to notify you that on June 11, 2015 the Missouri East Acceptance Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2017. 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.

Sincerely,

Tiffany Tocco  
Peer Review Administrator  
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cc: Michael Scott McClure

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Review Number 362399

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## System Review Report

To the Shareholders of  
**Novak Birks, P.C.**  
and the Peer Review Committee of the Missouri Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of **Novak Birks, P.C.** (the firm) in effect for the year ended June 30, 2014. 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 the 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](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Novak Birks, P.C.** in effect for the year ended June 30, 2014, 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*. **Novak Birks, P.C.** has received a peer review rating of *pass*.

BMG Certified Public Accountants, LLP

Lincoln, Nebraska  
November 20, 2014