



January 29, 2024

William Miller  
Novak Birks, P. C.  
4435 Main Street, Suite 500  
Kansas City, MO 64111-1858

Dear William Miller:

It is my pleasure to notify you that on January 29, 2024, the Missouri Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 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,

*Missouri Society of CPAs*  
*Peer Review Committee*

Missouri Society of CPAs Peer Review Committee  
Pwoods@mocpa.org  
800-264-7966

cc: Mark Hinsen, Jeff Vanek

Firm Number: 900010096264 Review Number: 603659



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

November 30, 2023

To the Shareholders of Novak Birks, PC  
and the Peer Review Committee of the Missouri Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Novak Birks, PC (the firm) in effect for the year ended June 30, 2023. 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 <http://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

Engagements selected for review included engagements performed under *Government Audit Standards*, including a compliance audit under the Single Audit Act; and audits of employee benefit plans..

As 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 Novak Birks, PC in effect for the year ended June 30, 2023, 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, PC has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Anders Minkler Huber & Helm LLP". The signature is written in a cursive style.

**ANDERS MINKLER HUBER & HELM LLP**  
**Certified Public Accountants**