

Report on the Firm's System of Quality Control

December 12, 2025

To the Owner of
CEA Scholtes & Associates
and the Peer Review Committee of
Coastal Peer Review, Inc.

We have reviewed the system of quality control for the accounting and auditing practice of CEA Scholtes & Associates, (the firm) in effect for the year ended July 31, 2025. 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.

To the Partners of
CEA Scholtes & Associates
and the Peer Review Committee of
Coastal Peer Review, Inc.
December 12, 2025
Page 2

Required Selections and Considerations

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 CEA Scholtes & Associates in effect for the year ended July 31, 2025, 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*. CEA Scholtes & Associates has received a peer review rating of *pass*.

Clark and Anderson, P.A.

CLARK AND ANDERSON, P.A.
Certified Public Accountants