

May 11, 2026

Ricardo Cepin, CPA CFE, Director
MGT Impact Solutions, LLC
4320 West Kennedy Blvd.
Tampa, FL 33609
813-843-5801
rcepin@mgt.us

Mr. Cepin,

We have reviewed the system of quality management for the audit organization of the MGT Impact Solutions, LLC for October 1, 2024 through September 30, 2025.

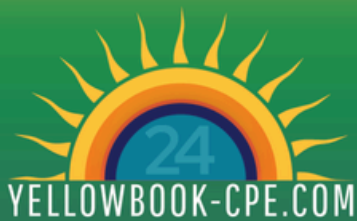
A system of quality management encompasses the organizational structure. MGT Impact Solutions, LLC established policies and procedures to provide reasonable assurance that its audit organization is conforming in all material respects to the 2021 Government Auditing Standards and applicable legal and regulatory requirements. The elements of quality management are described in Government Auditing Standards.

In our opinion, MGT Impact Solutions, LLC audit organization's system of quality management in effect for the year ended September 30, 2025, has been suitably designed and followed. MGT Impact Solutions, LLC's system of quality management provides MGT Impact Solutions, LLC with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. Audit organizations can receive a rating of pass, pass with deficiencies, or fail. MGT Impact Solutions, LLC has received an **external peer review rating of pass.**

Basis of Opinion

Our review was conducted in accordance with the 2018 version of Government Auditing Standards which was reissued in 2021. The 2024 version of Government Auditing Standards and the revised annual quality management requirements did not apply to the scope of this engagement.

During our review, we interviewed MGT Impact Solutions, LLC personnel and obtained an understanding of the nature of the audit organization. Also, we reviewed the design of MGT Impact Solutions, LLC's system of quality management sufficient to assess the risks implicit in its audit function.



P.O. Box 5857

Lago Vista, Texas 78645

phone ~ (979)4YELLOW

leita@yellowbook-cpe.com

www.yellowbook-cpe.com

Based on our assessments, we selected GAGAS engagements and administrative files to test for conformity with professional standards and compliance with MGT Impact Solutions, LLC's system of quality management. In performing our review, we obtained an understanding of the system of quality management for the audit organization.

In addition, we verified compliance with MGT Impact Solutions, LLC's quality management policies and procedures to the extent we considered appropriate. This verification covered the application of MGT Impact Solutions, LLC's policies and procedures and GAGAS standards on selected engagements. Our review would not necessarily detect all weaknesses in the system of quality management or all instances of noncompliance with it.

We believe that the procedures we performed provide a reasonable basis for our opinion.

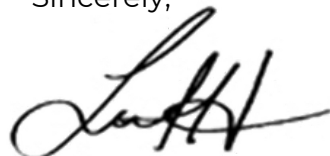
Responsibilities and Limitation

MGT Impact Solutions, LLC is responsible for establishing and maintaining a system of quality management. The system of quality management is designed to provide its audit organization with reasonable assurance that the organization and its personnel comply in all material respects with professional standards and applicable legal and regulatory requirements.

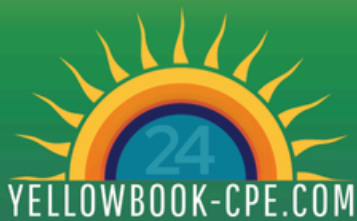
Our responsibility is to express an opinion on the design of the system of quality management and MGT Impact Solutions, LLC's compliance based on our review. There are inherent limitations in the effectiveness of any system of quality management. Therefore, noncompliance with the system of quality management may occur and may not be detected. Projection of any evaluation of a system of quality management to future periods is subject to the risk that the system of quality management may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

DeAnn and I appreciate the cooperation provided by your staff. If you have any questions or need additional information, please do not hesitate to contact Leita Hart-Fanta, Founder of YellowBook-CPE.com at 979-4YELLOW or support@yellowbook-cpe.com.

Sincerely,



Leita Hart-Fanta



P.O. Box 5857

Lago Vista, Texas 78645

phone ~ (979)4YELLOW

leita@yellowbook-cpe.com

www.yellowbook-cpe.com