

January 19, 2017

Cindy M Smith  
Cindy M. Smith CPA, P.C.  
Po Box 26  
2419 Route 82  
Billings, NY 12510

Dear Ms. Smith:

It is my pleasure to notify you that on January 6, 2017 the Peer Review Committee Reporting Acceptance Body #3 accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2019. 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,



Liren Wei, CPA  
Chair, Peer Review Committee

cc: David Eastman Iles

Firm Number: 5153970

Review Number 464368

Letter ID: 1140221A

## SYSTEM REVIEW REPORT

To the Shareholder of Cindy M. Smith, CPA P.C. and the Peer Review Committee of the New York State Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Cindy M. Smith, CPA P.C. (the firm) in effect for the year ended May 31, 2016. 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 a 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).

In our opinion, the system of quality control for the accounting and auditing practice of Cindy M. Smith, CPA P.C. in effect for the year ended May 31, 2016, 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*. Cindy M. Smith, CPA P.C. has received a peer review rating of *pass*.

*Sciarabba Walker & Co. LLP*

Sciarabba Walker & Co., LLP  
Ithaca, NY

October 27, 2016