



February 01, 2020

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

Dear Cindy Smith:

It is my pleasure to notify you that on January 30, 2020, the Pennsylvania Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2022. 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,

PICPA Peer Review Committee

PICPA Peer Review Committee
peerreview@picpa.org
(267) 675-6250

Pennsylvania Institute of CPAs

cc: David Iles

Firm Number: 900005153970

Review Number: 569970

Report on the Firm's System of Quality Control

October 25, 2019

To the Shareholder of Cindy M. Smith CPA, P.C. and the Peer Review Committee of the Pennsylvania Institute 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, 2019. 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 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

As a 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 Cindy M. Smith CPA, P.C. in effect for the year ended May 31, 2019, 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
Ithaca, New York