



February 20, 2019

Dennis Szymkowiak  
SZYMKOWIAK & ASSOCIATES CPAS, P.C.  
6325 Main ST  
Williamsville, NY 14221-5822

Dear Dennis Szymkowiak:

It is my pleasure to notify you that on February 19, 2019, 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 October 31, 2021. 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: Paul Salmin, Todd Scherrer

Firm Number: 900010140417

Review Number: 558331



AICPA Peer Review Program  
PICPA Peer Review Program  
Administered by the Pennsylvania Institute of CPAs

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

To the Partners of Szymkowiak & Associates, CPAs, PC  
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 Szymkowiak & Associates, CPAs, PC (the firm) in effect for the year ended April 30, 2018. 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](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 an engagement performed under *Government Auditing 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 Szymkowiak & Associates, CPAs, PC in effect for the year ended April 30, 2018 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*. Szymkowiak & Associates, CPAs, PC has received a peer review rating of *pass*.

*Flaherty Salmin LLP*

Rochester, New York  
October 16, 2018