



**Kronick  
Kalada  
Berdy & Co.**  
*A Professional Corporation*

Certified Public Accountants

Officers/Shareholders

Donald M. Kronick, CPA  
Paul Berdy, CPA  
William R. Lazor, CPA/PFS, CFE  
Deborah A. Eastwood, CPA  
Kevin R. Foley, CPA  
William Fromel, CPA  
Mario Ercolani, CPA  
Anthony R. Caravaggio, CPA  
Ronald H. Ulitchney, CPA

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Joseph J. Kalada, CPA

## System Review Report

May 20, 2015

To the Shareholders of  
McClintock & Associates, 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 McClintock & Associates, PC (the firm) in effect for the year ended December 31, 2014. 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).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of McClintock & Associates, PC in effect for the year ended December 31, 2014, 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*. McClintock & Associates, PC has received a peer review rating of *pass*.

*Kronick Kalada Berdy & Co, P.C.*

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Certified Public Accountants

July 28, 2015

Bruce M McClintock, CPA  
McClintock & Associates, PC  
1370 Washington Pike Ste 201  
Bridgeville, PA 15017

Dear Mr. McClintock:

It is my pleasure to notify you that on July 28, 2015 the PICPA/DSCPA/VISCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2018. 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,



Heather I. Trower, CPA  
Technical Manager

cc: William R. Lazor

Firm Number: 10134750

Review Number 369671

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