

August 12, 2021

David McClintock  
McClintock & Associates, PC  
1370 Washington Pike Ste 201  
Bridgeville, PA 15017-2839

Dear David McClintock:

It is my pleasure to notify you that on August 12, 2021, 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 June 30, 2024. 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

cc: Louis Marcin, Ted Blendermann

Firm Number: 900010134750

Review Number: 581794



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

Certified Public Accountants

Officers/Shareholders

Deborah A. Eastwood, CPA  
Kevin R. Foley, CPA  
William Fromel, CPA  
Mario Ercolani, CPA  
Anthony R. Caravaggio, CPA  
Ronald H. Ulitchney, CPA  
Louis E. Marcin, CPA  
Jason C. Williams, CPA

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Donald M. Kronick, CPA  
Paul Berdy, CPA  
William R. Lazor, CPA/PFS, CFE

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

June 28, 2021

To the Partners 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, 2020. 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 engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; and audits of employee benefit plans.

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 McClintock & Associates, PC in effect for the year ended December 31, 2020, 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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