



December 09, 2025

Cindy Smith  
Cindy M. Smith CPA, P.C.  
1 Bushwick Road  
Poughkeepsie, NY 12603-3839

Dear Cindy Smith:

It is my pleasure to notify you that on December 09, 2025, 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, 2028. 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: David Iles

Firm Number: 900005153970

Review Number: 615387

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

November 3, 2025

To the Shareholder of Cindy M. Smith CPA, P.C. 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, 2025. 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 on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on in conformity with the requirements of applicable 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 and compliance with the firm's system of quality control 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, 2025, 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