



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of Gross, Mendelsohn & Associates, P.A.
and the Peer Review Committee of the Maryland Association of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Gross, Mendelsohn & Associates, P.A. (the firm) in effect for the year ended August 31, 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. 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 a compliance audit 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 Gross, Mendelsohn & Associates, P.A. in effect for the year ended August 31, 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*. Gross, Mendelsohn & Associates, P.A. has received a peer review rating of *pass*.

Smith Elliott Kearns & Company, LLC

Hagerstown, Maryland
January 9, 2019



February 20, 2019

David Goldner
Gross, Mendelsohn & Associates, P. A.
1801 Portal St Ste 500
Baltimore, MD 21224-6543

Dear David Goldner:

It is my pleasure to notify you that on February 20, 2019, the Maryland Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is February 28, 2022. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

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.



[MACPA](#) is the administering entity (AE) for your firm's peer review. We may be reached via peerreview@macpa.org or call 443-632-2333. For additional information on Maryland's peer review requirement please refer to the [Maryland Board of Public Accountancy](#).

Sincerely,

Mary Beth Halpern
Director, Technical Services
peerreview@macpa.org 443-632-2330
Maryland Association of CPAs

cc: Michael Manspeaker, James Kern

Firm Number: 900010027545

Review Number: 562506