



AICPA and CTCPA Peer Review Programs Administered in Connecticut by the Connecticut Society of CPAs

December 31, 2014

Ralph L. Ricciardelli, CPA Burzenski & Company, P.C. 100 S. Shore Drive, Suite 100 East Haven, CT 06512

Dear Mr. Ricciardelli:

It is my pleasure to notify you that on December 31, 2014 the Connecticut Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2017. 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,

Lauren Schwatz

Lawrence Schweitzer, CPA Chair, CTCPA Peer Review Committee

Firm Number: 10080837

Review Number: 365804

Letter ID: 948442

The Connecticut Society of CPAs

BAGGE, CENNAMO & PASCOE, LLP

Certified Public Accountants and Consultants

Carl J. Bagge, CPA Joseph N. Cennamo, CPA Kenneth P. Pascoe, CPA 66 Maple Avenue Windsor, CT 06095 (860)298-9815

System Review Report

October 1, 2014

To the Stockholders of Burzenski & Company, P.C. and the Peer Review Committee of the Connecticut Society of CPA's:

We have reviewed the system of quality control for the accounting and auditing practice of Burzenski & Company, P.C. (the firm) in effect for the year ended April 30, 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 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 <u>www.aicpa.org/prsummary</u>.

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

In our opinion, the system of quality control for the accounting and auditing practice of Burzenski & Company, P.C. in effect for the year ended April 30, 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*. Burzenski & Company, P.C. has received a peer review rating of *pass*.

Bagge, Cennamo & Pascoe, LLP