

# Young, Oakes, Brown & Company, P.C.

Certified Public Accountants

## System Review Report

November 2, 2016

Grossman Yanak & Ford LLP  
Three Gateway Center Suite 1800  
Pittsburgh, Pennsylvania 15222  
Chambersburg, PA 17201

Peer Review Committee of the  
Pennsylvania Institute of  
Certified Public Accountants  
Ten Penn Center  
1801 Market Street, Suite 2400  
Philadelphia, Pennsylvania 19103

We have reviewed the system of quality control for the accounting and auditing practice of Grossman Yanak & Ford LLP (the Firm) in effect for the year ended May 31, 2016. 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 Grossman Yanak & Ford LLP in effect for the year ended May 31, 2016, 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*. Grossman Yanak & Ford LLP has received a peer review rating of *pass*.

*Young, Oakes, Brown & Company, P.C.*