

October 19, 2016

David P. Duessel  
Maher Duessel  
503 Martindale St Ste 600  
Pittsburgh, PA 15212

Dear Mr. Duessel:

It is my pleasure to notify you that on October 18, 2016 the PICPA/DSCPA/VISCPA Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 30, 2019. 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,



Heather I. Trower, CPA  
Technical Manager

cc: Daniel Kieran Goff

Firm Number: 10116954

Review Number 465080

Letter ID: 1120510A



# PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

# **Maher Duessel**

For having a system of quality control for its accounting and auditing practice in effect for the year ended May 31, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, reading "Anita Ford", written over a horizontal line.

*Anita Ford, Chair  
AICPA Peer Review Board  
2016*



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Certified Public Accountants

## SYSTEM REVIEW REPORT

September 9, 2016

To the Partners  
Maher Duessel, CPAs 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 Maher Duessel, CPAs (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 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 Maher Duessel, CPAs 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*. Maher Duessel, CPAs has received a peer review rating of *pass*.

A handwritten signature in blue ink that reads "Goff Backa Alfera &amp; Company, LLC".

GOFF BACKA ALFERA & COMPANY, LLC  
PITTSBURGH, PENNSYLVANIA