

May 23, 2024

Joel Sanchez
Sanchez Berlinger & Co. CPA PSC
PO BOX 6412
SAN JUAN, PR 00914-6412

Dear Joel Sanchez:

It is my pleasure to notify you that on May 22, 2024, the Puerto Rico Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is April 30, 2026. 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.

Sincerely,



Maria T. Laboy, CPA
Director - Peer Review Program
mlaboy@colegiocpa.com
787-622-0906

cc: Jose Rosario Albarran

Firm Number: 900006490901

Review Number: 605342



José E. Rosario & Co., CPA, P.S.C.
Certified Public Accountants & Consultants

Report on the Firm's System of Quality Control

**To CPA Joel Sanchez Berlingeri and the Peer Review
Committee of the Puerto Rico Society of CPAs**

We have reviewed the system of quality control for the accounting and auditing practice of CPA Sánchez Berlingeri & Co. CPA PSC (the firm) in effect for the year ended October 31, 2022. 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 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

Engagements selected for review included engagements performed under Government Auditing Standards, including compliance audits under the Single Audit Act; audits of employee benefits plans; audits performed under FDICIA; and examinations of service organizations (SOC 1 and SOC 2 engagements).

As 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 Sanchez Berlingeri & Co. CPA PSC in effect for the year ended October 31, 2022, 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*. Sánchez Berlingeri & Co. CPA PSC has received a peer review rating of *Pass*.

December 31, 2023
San Juan, Puerto Rico



José E. Rosario & Co., CPA, P.S.C.

José E. Rosario & Co., CPA, P.S.C.

License No. 176

Expires December 1, 2024

