



COLEY, EUBANK & COMPANY, P.C.  
CERTIFIED PUBLIC ACCOUNTANTS

## Report on the Firm's System of Quality Control

To the Owner,  
Bernard M. Gordon, C.P.A., P.L.C., and  
The Peer Review Committee,  
Virginia Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Bernard M. Gordon, C.P.A., P.L.C. (the "Firm") in effect for the year ended April 30, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews (the "Standards") established by the Peer Review Board of the American Institute of Certified Public Accountants.

A summary of the nature, objectives, scope, and limitations of a system review, along with the procedures performed, as described in the Standards, is presented at [www.aicpa.org/prsummary](http://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.

### Other Considerations

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 Bernard M. Gordon, C.P.A., P.L.C., in effect for the year ended April 30, 2021, 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 peer review rating of *pass*, *pass with deficiency(ies)*, or *fail*. Bernard M. Gordon, C.P.A., P.L.C. has received a peer review rating of *pass*.

*Coley, Eubank & Company, P.C.*

Lynchburg, Virginia  
December 21, 2021

January 20, 2022

Bernard Gordon  
Bernard M. Gordon, CPA, PLC  
9010 Stoneleigh CT  
Fairfax, VA 22031-3243

Dear Bernard Gordon:

It is my pleasure to notify you that on January 20, 2022, the Virginia Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is October 31, 2024. 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.

Thank you for your cooperation.

Sincerely,



Phil Windschitl  
Peer Review Technical Director  
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(804) 612-9402

cc: J. Coley

Firm Number: 900004881508

Review Number: 585589