



FICPA Peer Review Program

Administered in Florida by the
Florida Institute of CPAs



AICPA Peer Review Program

Administered in Florida by the
Florida Institute of CPAs

September 14, 2011

Ellen Fontana, CPA
Fontana CPAs
2519 N. McMullen Booth Rd., #510-314
Clearwater, FL 33761

Dear Ms. Fontana:

It is my pleasure to notify you that on September 9, 2011 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2014. 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,

Paul N. Brown
Director of Technical Services
brownp@ficpa.org

cc: Daniel Hevia, CPA

Firm Number: 10155877

Review Number: 317897



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

FONTANA CPAS

For having a system of quality control for its accounting and auditing practice in effect for the year ended December 31, 2010 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, appearing to read "Daniel J. Hevick", written over a horizontal line.

Daniel J. Hevick, Chair
AICPA Peer Review Board
2011



Gregory, Sharer & Stuart, P.A.

Richard H. Caton, CPA
M. Timothy Farrell, CPA
Thomas H. Gregory, CPA
Daniel J. Hevia, CPA
Robert L. Ingham, CPA
Troy Kimbrough, CPA
James G. Newman, CPA
Paula D. Popovich, CPA
Larry W. Sharer, CPA
Byron C. Smith, CPA
Charles L. Stuart, CPA
Richard G. Ulrich, CPA
Carlos R. Vila, CPA

System Review Report

To the Owners of Fontana CPAs
And the Peer Review Committee of the Florida Institute of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Fontana CPAs (the firm) in effect for the year ended December 31, 2010. 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. 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.

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 Fontana CPAs in effect for the year ended December 31, 2010, 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*. Fontana CPAs has received a peer review rating of *pass*.

Gregory, Sharer & Stuart, P.A.
May 23, 2011