



June 06, 2023

Jonathan Carter  
Kerber, Eck & Braeckel LLP  
3200 Robbins Rd Ste 200a  
Springfield, IL 62704-6525

Dear Jonathan Carter:

It is my pleasure to notify you that on May 31, 2023, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is March 31, 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,

A handwritten signature in black ink, appearing to read "Michael Wagner", written in a cursive style.

Michael Wagner  
Chair, National PRC

+1.919.402.4502

cc: Daniel Goff, Darin Jenkins

Firm Number: 900010037208

Review Number: 599070

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

March 16, 2023

To the Partners of Kerber Eck & Braeckel, LLP and the National Peer Review Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Kerber Eck & Braeckel, LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 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](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 and complying with a system of quality control 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 on 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 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 an employee benefit plan; and an audit performed under FDICIA.

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 applicable to engagements not subject to PCAOB permanent inspection of Kerber Eck & Braeckel, LLP in effect for the year ended September 30, 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. Kerber Eck & Braeckel, LLP has received a peer review rating of pass.

*Goff Backa Alfera & Company, LLC*

**GOFF BACKA ALFERA & COMPANY, LLC**

**PITTSBURGH, PENNSYLVANIA 15227**