

Rodrigues, Drum & Company, LLC

Certified Public Accountants

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February 12, 2024

To the Peer Review Acceptance Body of the Massachusetts Society of CPAs:

Dear Committee Members:

This letter is written to assist BA, Inc., formerly Burke & Associates, CPAs Inc. in complying with certain actions the firm voluntarily agreed to take in connection with the Massachusetts Society of CPAs consideration of acceptance of its December 31, 2022 peer review report and response thereto.

The Massachusetts Society of CPAs peer review acceptance body accepted the firm's 2022 peer review documents with the understanding that the firm hire an outside party to perform the following corrective actions:

**Review the remedial actions outlined in the Firm's letter of response.
Review a copy of the next monitoring report.
ERISA staff participation in CPE, at least 8 hours.
All audit staff participate in 3.5 hours of risk assessment CPE.
ERISA Preissue review.**

Deficiencies noted during the review

Huma Resources issues were noted resulting in deficiencies on Governmental Audit engagements. Engagement performance issues were also noted resulting in deficiencies on Governmental Audit and ERISA engagements. The peer review rating was a Fail.

Revisit Results

Review of Remedial actions – Our procedures consisted of reviewing the Firm's comprehensive letter of response and compare the planned corrections versus action remedial actions. We noted in each case, all remediation's had been performed and documented in adherence to the Firm's letter of response with no exceptions.

Review of monitoring report – Our procedures noted that the monitoring report was comprehensive and documented, addressing the scope of the monitoring procedures and testing of functional areas including actions to be taken on any findings noted in the report.

CPE issues – We reviewed the Firm's monitoring of CPE and noted that all ERISA and Audit staff had obtained the required CPE as agreed upon.

Pre-issue review – Since no ERISA engagements have commenced, this action will have to be started and reported on on after one has been completed and before issuance.

The results of the subsequent review noted that the Firm's audit staff now had obtained the proper training in order to properly discharge their responsibilities during the conduct of an ERISA or Governmental Audit in accordance with professional standards. They have also improved its documentation of ERISA and Governmental Audit engagements in compliance with its letter of response. All items noted were corrected and yielded no additional significant items to note.

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Summary

Because of the results of the review of the engagement performed by the Firm, except for future pre-issue review procedures noted above, we believe no further monitoring of the Firm by the Massachusetts Society of CPAs is necessary at this time.

This letter is intended solely for the information and use of the Massachusetts Society of CPAs' Peer Review Acceptance Body and BA, Inc., formerly Burke & Associates, CPAs Inc. and is not intended as a substitute or replacement for the peer review documents issued on the firm's 2022 peer review.

Rodrigues, Drum & Company, LLC

C: Ba, Inc, formerly Burke & Associates, CPAs, Inc.