



PEER REVIEW
ALLIANCE

Administering peer reviews for the following:

Illinois CPA Society | Indiana CPA Society | Iowa Society of CPAs | Kentucky Society of CPAs
South Carolina Association of CPAs | West Virginia Society of CPAs | Wisconsin Institute of CPAs

February 05, 2025

James Hannan
O'Connor, Brooks & Co., P. C.
1415 Locust St
Dubuque, IA 52001-4715

Dear James Hannan:

It is my pleasure to notify you that on February 05, 2025, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2027. 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,

Peer Review Committee

Peer Review Committee

peerreview@icpas.org
800.993.0407, then dial 4

cc: Bryan Panos, Michael Rugeberg

Firm Number: 900010052340

Review Number: 609351