

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audit Methodology: Construction Contractors and Related Entities Toolset, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

Users of the materials and this report should carefully consider the scope of this review. They should also understand the intended uses and limitations of the materials as reflected in their user instructions and related information, as well as the level of explanatory guidance provided by the materials. Users of the materials are responsible for evaluating their suitability and implementing, tailoring, and augmenting the materials as appropriate. Therefore, the reliability of the materials is also dependent on the effectiveness of these actions and could vary from user to user. Further, there may be important elements of a quality control system in accordance with the Statements on Quality Control Standards that are not included in the materials that have been subject to this review.

In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.



O'Connor Davies, LLP
Stamford, Connecticut

February 19, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
CCH Tax and Accounting
North America Wolters Kluwer Tax and Accounting
2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audit Methodology: Construction Contractors and Related Entities Toolset, 2014 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audit Methodology: Employee Benefit Plans Toolset, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.

O'Connor Davies, LLP

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Stamford, Connecticut

O'CONNOR DAVIES, LLP

3001 Summer Street - 5th Floor, East, Stamford, CT 06905 | Tel: 203.323.2400 | Fax: 203.967.8733 | www.odpkf.com

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February 27, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
CCH Tax and Accounting
North America Wolters Kluwer Tax and Accounting
2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audit Methodology: Employee Benefit Plans Toolset, 2014 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audit Methodology: Financial Institutions Toolset, 2013 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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February 27, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
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North America Wolters Kluwer Tax and Accounting
2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audit Methodology: Financial Institutions Toolset, 2013 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audit Methodology: Health Care Entities Toolset, 2013 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.

O'Connor Davies, LLP

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February 27, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
CCH Tax and Accounting
North America Wolters Kluwer Tax and Accounting
2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audit Methodology: Health Care Entities Toolset, 2013 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audit Methodology: Real Estate Entities Toolset, 2013 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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O'Connor Davies, LLP

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February 27, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
CCH Tax and Accounting
North America Wolters Kluwer Tax and Accounting
2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audit Methodology: Real Estate Entities Toolset, 2013 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audits, Compilations, and Reviews Methodology: Dealership Toolset, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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February 27, 2015

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Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audits, Compilations, and Reviews Methodology: Dealerships Toolset, 2014 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Audits, Compilations, and Reviews Methodology: Common Interest Realty Associations Guide and Toolset, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.

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Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Audits, Compilations, and Reviews Methodology: Common Interest Realty Associations Guide and Toolset, 2014 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
Kluwer business and the National Peer
Review Committee

We have reviewed the system of quality control for the development and maintenance of Knowledge Based Nontraditional Engagements Guide and Toolset, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.

O'Connor Davies, LLP

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February 27, 2015

Mark Friedlich
Director of Publishing and Strategic Content Management
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2700 Lake Cook Road
Riverwoods, IL 60015

Dear Mr. Friedlich:

It is my pleasure to notify you that on February 3, 2015, the National Peer Review Committee accepted the report on the most recent review of the system of development and maintenance of Knowledge-Based Nontraditional Engagements Guide and Toolset, 2014 Edition.

As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Larry Gray
Chair—National Peer Review Committee

cc: Ron DeSoiza, CPA

Quality Control Materials Review Report

February 2, 2015

Executive Board of CCH, a Wolters
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We have reviewed the system of quality control for the development and maintenance of Governmental GAAP Guide, 2014 Edition (hereafter referred to as *materials*) of CCH, a Wolters Kluwer business (the provider) and the resultant materials in effect at June 30, 2014. Our quality control materials 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 provider is responsible for designing and complying with a system of quality control that provides reasonable assurance that the materials are reliable aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass. Our responsibility is to express an opinion on the design of the system, the provider's compliance with that system, and the reliability of the resultant materials, based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review are described in the standards at www.aicpa.org/prsummary.

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In our opinion, the system of quality control for the development and maintenance of the quality control materials of CCH, a Wolters Kluwer business was suitably designed and was being complied with during the year ended June 30, 2014 to provide users of the materials with reasonable assurance that the materials are reliable aids. Also, in our opinion, the quality control materials previously referred to are reliable aids to assist users in conforming with the components which are integral to the professional standards the materials purport to encompass at June 30, 2014. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH, a Wolters Kluwer business has received a review rating of *pass*.

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