

QUALITY CONTROL MATERIALS REVIEW REPORT

January 28, 2016

CaseWare International Inc. and the
National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of *Audit US (2015.00.036)* and *SSARS 21 (2015.00.029)* (hereafter referred to as “materials”) of CaseWare International Inc. (the Provider) and the resultant materials in effect at November 30, 2015. The Preparation Guidance included in the *SSARS 21* materials were excluded from the scope of our review. Our quality control 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 a 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, limitation of, and the procedures performed in a Quality Control Review are described in the standards at www.aicpa.org/prsummary.

Users of the material 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 the 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 Statement 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 CaseWare International Inc. was suitably designed and was being complied with during the year ended November 30, 2015, to provide users of the materials with reasonable assurance that the materials are reliable practice aids. Also, in our opinion, the quality control materials previously referred to are reliable practice aids to assist users in conforming with the components which are integral to the professional standards that the materials purport to encompass at November 30, 2015. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CaseWare International Inc. has received a review rating of *pass*.

RW GROUP, LLC

February 5, 2016

Cal Bruner, CFO
CaseWare International Inc.
469 King St W Fl 2
Toronto, ON M5V1K4
Canada

Dear Mr. Bruner:

It is my pleasure to notify you that on February 2, 2016, the National Peer Review Committee accepted the report on the most recent review of Audit US (2015.00.036) and SSARS 21 (2015.00.029) and the system of development and maintenance of those quality control materials.

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

Sincerely,



Michael Fawley
Chair—National Peer Review Committee

cc: Richard Wortmann, CPA