

Report on the Provider's System of Quality Control and Resultant Materials

December 10, 2018

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 (version 20.0)* and *SSARS 21 (version 20.0)* (hereafter referred to as "materials") of CaseWare International, Inc. (the Provider) and the resultant materials in effect July 31, 2018. The preparation guidance (AR-C Section 70) included in the *SSARS 21 (version 20.0)* materials and *Working Papers* (the filing system used for the 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a Quality Control Materials Review as described in the Standards may be found at www.aicpa.org/prsummary.

Provider's Responsibility

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. The provider is also responsible for evaluating actions to promptly remediate matters not deemed as reliable aids, when appropriate, and for remediating weaknesses in its system of quality control, if any.

QCM Reviewer's Responsibility

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.

User's Responsibility

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.

Opinion

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 July 31, 2018, 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 the materials purport to encompass at July 31, 2018. 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

Kennett Square, PA

December 13, 2018

Cal Bruner, CFO
CaseWare International Inc.
1 Toronto St, Suite 1400
Toronto, ON M5C 2V6
Canada

Dear Mr. Bruner:

It is my pleasure to notify you that on December 13, 2018, the National Peer Review Committee accepted the report on the most recent review of Audit US (version 20.0) and SSARS 21 (version 20.0) 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