

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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits of Less Complex Entities, 2017 Edition (Guide) and Knowledge-Based Audit Methodology: Less Complex Entities, 2017 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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](http://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 materials 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 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 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 CCH Incorporated was suitably designed and was being complied with during the year ended June 30, 2017, 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 June 30, 2017. Providers can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. CCH Incorporated has received a review rating of *pass*.

*RW GROUP, LLC*

December 14, 2017

Denise Silva  
Managing Editor, Audit  
Tax and Accounting Research and Learning, US  
Wolters Kluwer  
2700 Lake Cook Rd  
Riverwoods, IL 60015

Dear Ms. Silva:

It is my pleasure to notify you that on December 7, 2017 the National Peer Review Committee accepted the report on the most recent review of the Knowledge-Based Audits of Less Complex Entities Guide, 2017 Edition and Knowledge-Based Audit Methodology: Less Complex Entities Toolset, 2017 Edition, 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

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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the GAAP Financial Statement Disclosure Manual, 2016 Edition (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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](http://www.aicpa.org/prsummary).

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*RW GROUP, LLC*

December 14, 2017

Denise Silva  
Managing Editor, Audit  
Tax and Accounting Research and Learning, US  
Wolters Kluwer  
2700 Lake Cook Rd  
Riverwoods, IL 60015

Dear Ms. Silva:

It is my pleasure to notify you that on December 7, 2017 the National Peer Review Committee accepted the report on the most recent review of the GAAP Financial Statement Disclosure Manual, 2016 Edition, 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

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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations, 2017 Edition (Guide) and Knowledge-Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations, 2017 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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](http://www.aicpa.org/prsummary).

### Provider's Responsibility

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### Opinion

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*RW GROUP, LLC*

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Denise Silva  
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It is my pleasure to notify you that on December 7, 2017 the National Peer Review Committee accepted the report on the most recent review of the Knowledge-Based Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations Guide, 2017 Edition and Knowledge-Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations Toolset, 2017 Edition, 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

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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits of Construction Contractors and Related Entities, 2017 Edition (Guide) and Knowledge-Based Audit Methodology: Construction Contractors and Related Entities, 2017 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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).

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### **Opinion**

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*RW GROUP, LLC*

December 14, 2017

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Managing Editor, Audit  
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2700 Lake Cook Rd  
Riverwoods, IL 60015

Dear Ms. Silva:

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

Sincerely,



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

November 29, 2017

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and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Guide) and Knowledge-Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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).

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*RW GROUP, LLC*

December 14, 2017

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

Sincerely,



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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits of Employee Benefit Plans, 2017 Edition (Guide) and Knowledge-Based Audit Methodology: Employee Benefit Plans, 2017 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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).

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*RW GROUP, LLC*

December 14, 2017

Denise Silva  
Managing Editor, Audit  
Tax and Accounting Research and Learning, US  
Wolters Kluwer  
2700 Lake Cook Rd  
Riverwoods, IL 60015

Dear Ms. Silva:

It is my pleasure to notify you that on December 7, 2017 the National Peer Review Committee accepted the report on the most recent review of the Knowledge-Based Audits of Employee Benefit Plans Guide, 2017 Edition and Knowledge-Based Audit Methodology: Employee Benefit Plans Toolset, 2017 Edition, 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

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

November 29, 2017

CCH Incorporated  
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We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits of Financial Institutions, 2016 Edition (Guide) and Knowledge-Based Audit Methodology: Financial Institutions, 2016 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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).

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December 14, 2017

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Michael Fawley  
Chair—National Peer Review Committee

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

November 29, 2017

CCH Incorporated  
and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the Knowledge-Based Audits of Health Care Entities, 2016 Edition (Guide) and Knowledge-Based Audit Methodology: Health Care Entities, 2016 Edition (Toolset) (hereafter referred to as "materials") of CCH Incorporated (the Provider) and the resultant materials in effect at June 30, 2017. 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).

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2700 Lake Cook Rd  
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As you know, the report had a rating of pass. The Committee asked me to convey its congratulations to the organization.

Sincerely,



Michael Fawley  
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