

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
BDO USA, LLP	3/31/2018	Pass	12/13/2018		BDO USA Audit Manual Version 2018.01 (GAAS Only Version) and the related FormsDoc Version 2017-02 BDO USA Audit Process Tool (APT) Version 2.6.6.1000 and related library version 17.02.0
CaseWare International Inc.	7/31/2018	Pass	12/13/2018	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	Audit US (version 20.0) and SSARS 21 (version 20.0)
CCH, a Wolters Kluwer Business	6/30/2018	Pass	12/13/2018		Knowledge-Based Examinations of Service Organizations Guide (2018) and Knowledge-Based Methodology: Examinations of Service Organizations Tools (2018) Knowledge-Based Audits of Commercial Entities Guide (2018-2019) Knowledge-Based Audit Methodology: Commercial Entities Tools (2018-2019) Knowledge-Based Audits of Housing and Urban Development Programs Guide (2018) Knowledge-Based Audit Methodology: Housing and Urban Development Tools (2017-2018) Knowledge-Based Audits of Not-for-Profit Organizations with Single Audits Guide (2018) Knowledge-Based Audit Methodology: Not-for-Profit Entities Tools (2018-2019) Knowledge-Based Nontraditional Engagements Guide – Clarified and 2018 Knowledge-Based Nontraditional Engagements Tools (2018-2019) Knowledge-Based Preparation, Compilation and Review Engagements Guide (2018-2019) Knowledge-Based Preparation, Compilation, and Review Methodology Tools (2018-2019) Knowledge-Based Audits of Real Estate Entities Guide (2017-2018) Knowledge-Based Audit Methodology: Real Estate Entities Tools (2017-2018) Knowledge-Based Audit Methodology: Single Audits (Uniform Guidance) Tools (2018) Knowledge-Based Audits of State and Local Governments with Single Audits Guide (2018-2019) Knowledge-Based Audit Methodology: Governmental Entities (2018)
CCH, a Wolters Kluwer Business	6/30/2017	Pass	12/7/2016		Knowledge-Based Audits of Less Complex Entities, 2017 Edition (Guide) Knowledge-Based Audit Methodology: Less Complex Entities, 2017 Edition GAAP Financial Statement Disclosure Manual, 2016 Edition Knowledge-Based Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations, 2017 Edition (Guide)

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					<p>Knowledge- Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Common Interest Realty Associations, 2017 Edition (Toolset)</p> <p>Knowledge-Based Audits of Construction Contractors and Related Entities, 2017 Edition (Guide)</p> <p>Knowledge-Based Audit Methodology: Construction Contractors and Related Entities, 2017 Edition (Toolset)</p> <p>Knowledge-Based Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Guide)</p> <p>Knowledge-Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Toolset)</p> <p>Knowledge-Based Audits of Employee Benefit Plans, 2017 Edition (Guide)</p> <p>Knowledge-Based Audit Methodology: Employee Benefit Plans, 2017 Edition (Toolset)</p> <p>Knowledge-Based Audits of Financial Institutions, 2016 Edition (Guide)</p> <p>Knowledge-Based Audit Methodology: Financial Institutions, 2016 Edition (Toolset)</p> <p>Knowledge-Based Audits of Health Care Entities, 2016 Edition (Guide)</p> <p>Knowledge-Based Audit Methodology: Health Care Entities, 2016 Edition (Toolset)</p>
RSM US, LLP	4/30/2016	Pass	12/8/2016		<p>McGladrey Commercial Audit Policies (MCAP) 10-2016</p> <p>Financial Accounting Reporting Manual (FARM) 12-2015</p> <p>Industry Manual: Employee Benefit Plan 04-2016</p> <p>Industry Manual: Governmental 04-2016</p> <p>Industry Manual: Not for Profit 04-2016</p> <p>Industry Manual: Health Care 11-2015</p> <p>Industry Manual: Financial Institution 10-2015</p> <p>Industry Manual: Financial Services 7.0 10-2015</p> <p>Industry Manual: Compliance Manual (GAS and Uniform Guidance) 11-2016</p> <p>Attestation Manual 11-2016</p>

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					SOC Manual 04-2016
					Review, Compilation & Preparation Manual 11-2016
					Forms/Documents Libraries (MAPS): General/Commercial 8-2015
					Forms/Documents Libraries (MAPS): Employee Benefit Plan 04-2016
					Forms/Documents Libraries (MAPS): Governmental 04-2016
					Forms/Documents Libraries (MAPS): Not-for-Profit 04-2016
					Forms/Documents Libraries (MAPS): Health Care 04-2016
					Forms/Documents Libraries (MAPS): Financial Institution 08-2015
					Forms/Documents Libraries (MAPS): Financial Services (2 templates) 08-2015
					Forms/Documents Libraries (MAPS): Real Estate 08-2015
					Forms/Documents Libraries (MAPS): Compliance 04-2016
					Forms/Documents Libraries (MAPS): Attestation 7.1/ 08-2014
					Forms/Documents Libraries (MAPS): SOC 9.0/ 05-2015
					Forms/Documents Libraries (MAPS): Review 11-2015
					Forms/Documents Libraries (MAPS): Compilation 11-2015
					Forms/Documents Libraries (MAPS): Preparation 11-2015
					Forms/Documents Libraries (MAPS): Record of Consultation 12-2015
					Forms/Documents Libraries (MAPS): Audit Samples 04-2016
Thomson Reuters Practitioner's Publishing Company (PPC)	12/31/2017	Pass	1025/2018	Continuing Professional Education and Training Solutions	PPC's Guide to Auditor's Reports (Thirty-sixth Edition–August 2017)
					PPC's Guide to Audits of Employee Benefit Plans (Twenty-seventh Edition–February 2017)
					PPC's Guide to Audits of Financial Institutions (Twenty-fifth Edition–May 2017)

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					PPC's Guide to Audits of Local Governments (Thirty-second Edition–February 2017)
					PPC's Guide to Audits of Nonprofit Organizations (Thirtieth Edition–January 2017)
					PPC's Guide to Audits of Nonpublic Companies (Thirty-fifth Edition–March 2017)
					PPC's Guide to Cash, Tax, and Other Bases of Accounting (Twenty-first Edition–September 2017)
					PPC's Guide to Compilation and Review Engagements (Thirty-ninth Edition–May 2017)
					PPC's Guide to Construction Contractors (Twenty-ninth Edition–June 2017)
					PPC's Guide to Dealerships (Twenty-second Edition–May 2017)
					PPC's Guide to Forecasts and Projections (Thirty-second Edition–March 2017)
					PPC's Guide to Homeowners' Associations and Other Common Interest Realty Associations (Twenty-eighth Edition–August 2017)
					PPC's Guide to HUD Audits (Twenty-fourth Edition–September 2017)
					PPC's Guide to Nontraditional Engagements (Twenty-fourth Edition–October 2017)
					PPC's Guide to Preparing Financial Statements (Thirty-fifth Edition–October 2017)
					PPC's Guide to Preparing Nonprofit Financial Statements (Twenty-fourth Edition–April 2017)
					PPC's Guide to Quality Control (Thirtieth Edition–January 2017)
					PPC's Guide to Quality Control–Compilation and Review (Tenth Edition–March 2017)
					PPC's Guide to Single Audits (Twenty-fifth Edition–July 2017)
					PPC's Practice Aids for Limited-Scope Audits of Standard 401(k) Plans (Thirteenth - January 2017)
					PPC's Practice Aids for Audits of 403(b) Plans (Ninth Edition–February 2017)

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
Thomson Reuters Practitioner's Publishing Company (PPC)	12/31/2016	Pass	12/7/2016	Continuing Professional Education and Training Solutions	PPC's Practice Aids for Reporting on Controls of Service Organizations – SOC 1 Engagements (Ninth Edition–June 2017)
					PPC's Practice Aids for Reporting on Controls of Service Organizations – SOC 2 Engagements (Third Edition–March 2017)
					PPC's Practice Aids for Audits of Health Care Entities (Fifth Edition–June 2017)
					PPC's Practice Aids for Audits of Real Estate Entities (Fourth Edition–May 2017)
					PPC's Practice Aids for Audits of School Districts (Third Edition–February 2017)
					PPC's Guide to Auditor's Reports (Thirty-fifth Edition–August 2016)
					PPC's Guide to Audits of Employee Benefit Plans (Twenty-sixth Edition–February 2016)
					PPC's Guide to Audits of Financial Institutions (Twenty-fourth Edition–May 2016)
					PPC's Guide to Audits of Local Governments (Thirty-first Edition–February 2016)
					PPC's Guide to Audits of Nonprofit Organizations (Twenty-ninth Edition–February 2016)
					PPC's Guide to Audits of Nonpublic Companies (Thirty-fourth Edition–January 2016)
					PPC's Guide to Cash, Tax, and Other Bases of Accounting (Twentieth Edition–September 2016)
					PPC's Guide to Compilation and Review Engagements (Thirty-eighth Edition–May 2016)
					PPC's Guide to Construction Contractors (Twenty-eighth Edition–June 2016)
					PPC's Guide to Dealerships (Twenty-first Edition–April 2016)
PPC's Guide to Forecasts and Projections (Thirty-first Edition–February 2016)					
PPC's Guide to Homeowners' Associations and Other Common Interest Realty Associations (Twenty- seventh Edition–May 2016)					

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					PPC's Guide to HUD Audits (Twenty-third Edition–August 2016)
					PPC's Guide to Nontraditional Engagements (Twenty-third Edition–October 2016)
					PPC's Guide to Preparing Financial Statements (Thirty-fourth Edition–October 2016)
					PPC's Guide to Preparing Nonprofit Financial Statements (Twenty-third Edition–March 2016)
					PPC's Guide to Quality Control (Twenty-ninth Edition–January 2016)
					PPC's Guide to Quality Control–Compilation and Review (Ninth Edition–March 2016)
					PPC's Guide to Single Audits (Twenty-fourth Edition–July 2016)
					PPC's Practice Aids for Limited Scope Audits of Standard 401(k) Plans (Twelfth Edition–February 2016) PPC's Practice Aids for Audits of 403(b) Plans (Eighth Edition–February 2016)
					PPC's Practice Aids for Reporting on Controls of Service Organizations – SOC 1 Engagements (Eighth Edition–November 2016)
					PPC's Practice Aids for Audits of Health Care Entities (Fourth Edition–June 2016)
					PPC's Practice Aids for Audits of Real Estate Entities (Third Edition–October 2016)
					PPC's Practice Aids for Audits of School Districts (Second Edition–February 2016)
Wiley Advantage Audit	3/31/2017	Pass w/ Deficiencies	5/4/2017	"Sample Company" & "Confirmation Manuals" + engagement and management representation letter illustrations	2017 Not-for-profit Audit - Audit Program and Planning Document
					2017 Defined Contribution Plan Audit - Audit Program and Planning Document
					2017 Limited Scope 401(k) Audit - Audit Program and Planning Document
					2017 Defined Benefit Plan Audit - Audit Program and Planning Document
					2017 Union Health/Welfare Audit - Audit Program and Planning Document
					2017 Limited Scope 403(b) Audit - Audit Program and Planning Document

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					2017 CIRA (Common Interest Realty Association) Audit - Audit Program and Planning Document
					2017 CIRA (Common Interest Realty Association) Review -Review Program and Planning Document
					2017 CIRA (Common Interest Realty Association) Compilation - Compilation Program and Planning Document
					2017 Real Estate Audit - Audit Program and Planning Document
					2017 Manufacturing Audit - Audit Program and Planning Document
					2017 Construction Audit - Audit Program and Planning Document
					2017 Restaurant/Bar Audit - Audit Program and Planning Document
					2017 Medical Practice Audit - Audit Program and Planning Document
					2017 Investment Entity Audit - Audit Program and Planning Document
					2017 Review - Review Program and Planning Document
					2017 Compilation - Compilation Program and Planning Document
					2017 Non-Public Company Audit - Audit Program and Planning Document
Wiley Advantage Audit	3/31/2018	Pass	5/10/2018	<i>Important: See report attachment's footnotes for details.</i>	<p><i>For each of the Below: "Audit, Review, Compilation or Preparation Program & Planning Document in Microsoft Word", and "Trial Balance, Planning, Program and Completion Tabs in Wiley Advantage Audit Powered by Auditfile" (See report attachment)</i></p> <p>2018 Not-for-profit Audit</p> <p>2018 Defined Contribution Plan Audit</p> <p>2018 Limited Scope 401(k) Audit</p> <p>2018 Defined Benefit Plan Audit</p> <p>2018 Union Health/Welfare Audit</p>

Provider	Report Year End	Report Code	Acceptance Date	Scope Exclusions Discussed in the Report	Materials Included in Scope
					2018 Limited Scope 403(b) Audit
					2018 CIRA (Common Interest Realty Association) Audit
					2018 CIRA (Common Interest Realty Association) Review
					2018 CIRA (Common Interest Realty Association) Compilation and Preparation
					2018 Real Estate Audit
					2018 Manufacturing Audit
					2018 Construction Audit
					2018 Restaurant/Bar Audit
					2018 Medical Practice Audit
					2018 Investment Entity Audit
					2018 Review
					2018 Compilation and Preparation
					2018 Non-public Company Audit