The AICPA Standards for Performing and Reporting on Peer Reviews (Standards) require that providers allow the AICPA and National PRC to disclose certain QCM information to make it easily accessible to peer reviewers. Therefore, the most recently accepted QCM review reports and related acceptance letters are available via this document.

If you need to obtain the QCM review results for providers that are not posted below, or for QCM examination results, please contact the provider directly.
<table>
<thead>
<tr>
<th>Provider</th>
<th>Report Year End</th>
<th>Report Code</th>
<th>Acceptance Date</th>
<th>Scope Exclusions Discussed in the Report</th>
<th>Materials Included in Scope</th>
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<tbody>
<tr>
<td>BDO USA, LLP</td>
<td>3/31/2018</td>
<td>Pass</td>
<td>12/13/2018</td>
<td>BDO USA Audit Manual Version 2018.01 (GAAS Only Version) and the related FormsDoc Version 2017-02</td>
<td>BDO USA Audit Process Tool (APT) Version 2.6.6.1000 and related library version 17.02.0</td>
</tr>
<tr>
<td>CaseWare International Inc.</td>
<td>7/31/2018</td>
<td>Pass</td>
<td>12/13/2018</td>
<td>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</td>
<td>Audit US (version 20.0) and SSARS 21 (version 20.0)</td>
</tr>
</tbody>
</table>

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| Wiley Advantage Audit | 3/31/2018 | Pass | 5/10/2018 |

Important: See report attachment's footnotes for details.

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)

2018 Not-for-profit Audit
2018 Defined Contribution Plan Audit
2018 Limited Scope 401(k) Audit
2018 Defined Benefit Plan Audit
2018 Union Health/Welfare Audit
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