Quality Control Material (QCM) Review Results Summary:
Searchable PDF Tool

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.

Revised: November 26, 2019
<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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</thead>
<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>
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<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>
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</table>
Knowledge-Based Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Guide)
Knowledge-Based Audit Methodology: Audits, Preparations, Compilations, and Reviews of Dealerships, 2017 Edition (Toolset)
Knowledge-Based Audits of Employee Benefit Plans, 2017 Edition (Guide)
Knowledge-Based Audit Methodology: Employee Benefit Plans, 2017 Edition (Toolset)
Knowledge-Based Audits of Financial Institutions, 2016 Edition (Guide)
Knowledge-Based Audit Methodology: Financial Institutions, 2016 Edition (Toolset)
Knowledge-Based Audits of Health Care Entities, 2016 Edition (Guide)
Knowledge-Based Audit Methodology: Health Care Entities, 2016 Edition (Toolset)


PPC’s Guide to Auditor’s Reports (Thirty-seventh Edition–August 2018)
PPC’s Guide to Cash, Tax, and Other Bases of Accounting (Twenty-second Edition–August 2018)
PPC's Practice Aids for Limited-Scope Audits of Standard 401(k) Plans (Fourteenth Edition–February 2018)
PPC's Practice Aids for Audits of 403(b) Plans (Tenth Edition–February 2018)
PPC's Practice Aids for Reporting on Controls of Service Organizations – SOC 1 Engagements (Tenth Edition–June 2018)
PPC's Practice Aids for Reporting on Controls of Service Organizations – SOC 2 Engagements (Fourth Edition–May 2018)
PPC's Practice Aids for Audits of Health Care Entities (Sixth Edition–June 2018)
PPC's Practice Aids for Audits of Real Estate Entities (Fifth Edition–May 2018)
PPC's Practice Aids for Audits of School Districts (Fourth Edition–February 2018)
Wiley Advantage Audit  

### 2017 Audit Reports

- **Not-for-Profit** Audit - Audit Program and Planning Document
- **Defined Contribution Plan** Audit - Audit Program and Planning Document
- **Limited Scope 401(k)** Audit - Audit Program and Planning Document
- **Defined Benefit Plan** Audit - Audit Program and Planning Document
- **Union Health/Welfare** Audit - Audit Program and Planning Document
- **Limited Scope 403(b)** Audit - Audit Program and Planning Document

**Audit Program and Planning Documents**

- **2017**
- **Sample Company** & **Confirmation Manuals** + engagement and management representation letter illustrations

**Dates**

- **3/31/2017**
- **5/4/2017**

**Statuses**

- **Pass w/ Deficiencies**
|----------------------|-----------|------|-----------|----------------------------------------------------------|

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)

<table>
<thead>
<tr>
<th>2017 CIRA (Common Interest Realty Association) Audit</th>
<th>2017 CIRA (Common Interest Realty Association) Review</th>
<th>2017 CIRA (Common Interest Realty Association) Compilation</th>
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<td>2018 Non-public Company Audit</td>
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