

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

Thomson Reuters (Tax & Accounting) Inc. and the National Peer Review Committee

We have reviewed the system of quality control for the development and maintenance of the following materials:

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)

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