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## *System Review Report*

To the Owner of Clarke Whitney CPA, PS  
and the Peer Review Committee of the  
Washington Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Clarke Whitney CPA, PS, (the firm) effect for the year ended September 30, 2015. Our peer 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included an engagement performed under Government Auditing Standards and an examination of service organizations (SOC 1 engagement).

We noted the following deficiency during our review:

Deficiency—The firm's quality control policies and procedures require that engagements are reviewed so they are reported and performed in accordance with professional standards. We noted an instance where the review of an audit performed under Governmental Auditing Standards did not identify a departure in documentation from professional standards.

Recommendation—The firm should ensure they are appropriately utilizing the practice aids, staff are trained in the application of the practice aids, and that the engagement owner ensures the practice aids are appropriately applied to the facts and circumstances of specific engagements.

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Clarke Whitney CPA, PS in effect for the year ended September 30, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Clarke Whitney CPA, PS has received a peer review rating of pass with deficiency.

*Petersen CPAs + Advisors, PLLC*

May 2, 2016