



AICPA Peer Review Program

Administered in Illinois by the Illinois CPA Society for the following:

Illinois CPA Society | Iowa Society of CPAs | South Carolina Association of CPAs
West Virginia Society of CPAs | Wisconsin Institute of CPAs



ILLINOIS CPA SOCIETY

June 01, 2018

Bruce Jones
Porte Brown LLC
845 Oakton St
Elk Grove Village, IL 60007-1904

Dear Bruce Jones:

It is my pleasure to notify you that on May 29, 2018, the Illinois Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2020. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation and support of the profession's practice-monitoring programs.

Sincerely,

Paul Pierson, CPA
Senior Director, Peer Review and Professional Standards
peerreview@icpas.org 800-993-0407, then dial 6
Illinois CPA Society

CC: Karen Kerber, Russell Wilson

Firm Number: 900010055752

Review Number: 550061

Report on the Firm's System of Quality Control

November 29, 2017

To the Partners of Porte Brown LLC
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Porte Brown LLC (the firm) in effect for the year ended May 31, 2017. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Porte Brown LLC in effect for the year ended May 31, 2017, 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*. Porte Brown LLC has received a peer review rating of *pass*.

KerberRose SC

KerberRose SC