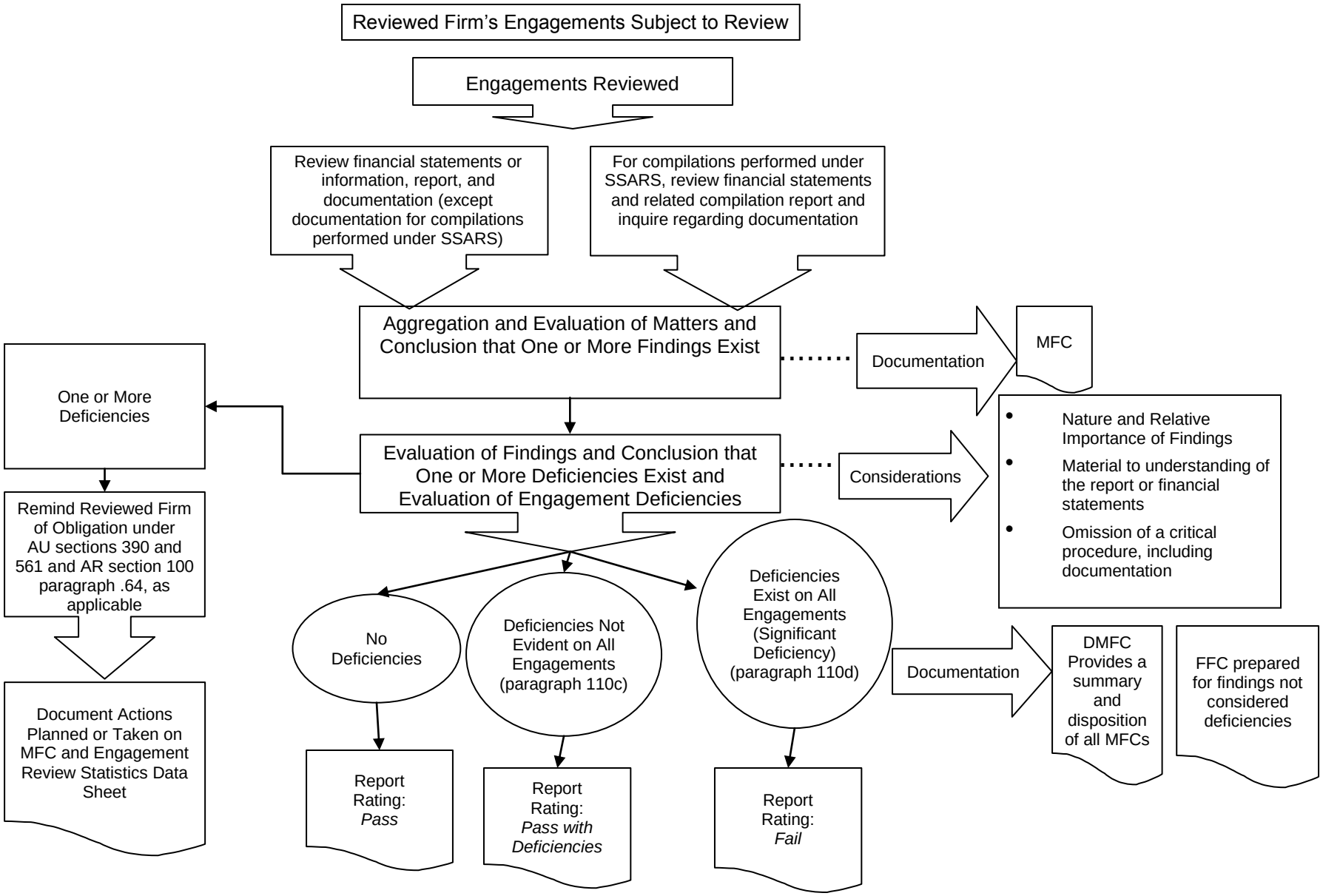
Reviewed Firm's Engagements Subject to Review
Engagements Reviewed
Review financial statements or information, report, and documentation (except documentation for compilations performed under SSARS)
For compilations performed under SSARS, review financial statements and related compilation report and inquire regarding documentation
Aggregation and Evaluation of Matters and Conclusion that One or More Findings Exist
Documentation
MFC
One or More Deficiencies
Evaluation of Findings and Conclusion that One or More Deficiencies Exist and Evaluation of Engagement Deficiencies
Considerations
Nature and Relative Importance of Findings
Material to understanding of the report or financial statements
Omission of a critical procedure, including documentation
Remind Reviewed Firm of Obligation under AU sections 390 and 561 and AR section 100 paragraph .64, as applicable
Document Actions Planned or Taken on MFC and Engagement Review Statistics Data Sheet
No Deficiencies
Deficiencies Not Evident on All Engagements (paragraph 110c)
Deficiencies Exist on All Engagements (Significant Deficiency) (paragraph 110d)
Documentation
DMFC Provides a summary and disposition of all MFCs
FFC prepared for findings not considered deficiencies
Report Rating: Pass
Report Rating: Pass with Deficiencies
Report Rating: Fail