



AICPA

Peer Review
Program



January 26, 2022

Kristi Nelson
Northwest CPA Group PLLC
1333 COLUMBIA PARK TRL STE 210
RICHLAND, WA 99352-4713

Dear Kristi Nelson:

It is my pleasure to notify you that on January 25, 2022, the Washington Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2024. 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.

Sincerely,

Peer Review Committee

Peer Review Committee

peerreview@wscpa.org
(425) 586-1132

cc: Joanne Kumor

Firm Number: 900003823118

Review Number: 586282

Administered in Washington State by the

**Washington Society of
Certified Public Accountants**

TEL: 425.644.4800
peerreview@wscpa.org
www.wscpa.org

902 140th Ave NE
Bellevue, WA
98005 3480

Larry D. Graham, CPA
Richard P. Reimann, CPA
Stephen A. Willadson, CPA
Stephanie L. Means, CPA
Jack E. Lenhart, CPA - Retired



Joni Kumor, CPA
John A. Smith, CPA
Scott Buckingham, CPA
Andrew J. Beyeler, CPA
Rick Mason, CPA - Retired
Larry G. Bean, CPA - Of Counsel

Report on the Firm's System of Quality Control

December 17, 2021

To the Members of Northwest CPA Group PLLC
and the Peer Review Committee of the Washington Society of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Northwest CPA Group PLLC (the firm) in effect for the year ended March 31, 2021. 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 an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As 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 Northwest CPA Group PLLC in effect for the year ended March 31, 2021, 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. Northwest CPA Group PLLC has received a peer review rating of pass.

Lenhart, Mason & Associates, LLC

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