

FINNEY, NEILL & COMPANY, P.S.  
CERTIFIED PUBLIC ACCOUNTANTS

System Review Report

August 14, 2009

To the Partners of Northwest CPA Group, PLLC  
and the Peer Review Committee of the Washington Society Certified Public Accountants

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, 2009. 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. 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 engagements performed under the *Government Auditing Standards* and audits of employee benefit plans.

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, 2009, 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*.

*Finney, Neill & Company, P.S.*

Finney, Neill & Company, P.S



October 2, 2009

Kristi Nelson, CPA  
Northwest CPA Group PLLC  
2815 Saint Andrews Loop Ste C  
Pasco, WA 99301

Dear Ms Nelson:

It is my pleasure to notify you that on September 29, 2009 the System Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is September 30, 2012. 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.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey K. Mock".

Jeffrey K. Mock, Chair  
System Review Committee  
peerreview@wscpa.org  
425-586-1132

cc: Thomas Neill, CPA

Firm Number: 3823118

Review Number: 279172

Letter ID327635