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## System Review Report

August 12, 2014

To the Partners  
Wicks Emmett, LLP  
and the Peer Review Committee of the Oregon Society of CPAs

I have reviewed the system of quality control for the auditing and accounting practice of Wicks Emmett, LLP (the firm) in effect for the year ended March 31, 2014. My 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 my peer review, I considered reviews by regulatory entities, if applicable, in determining the nature and extent of my 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. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my 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 audit of an employee benefit plan.

In my opinion, the system of quality control for the accounting and auditing practice of Wicks Emmett, LLP in effect for the year ended March 31, 2014 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*. Wicks Emmett, LLP has received a peer review rating of *pass*.

*William E. Maas, PC*



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September 19, 2014

H. Charles Chappell, CPA  
Wicks Emmett LLP  
358 Ne Winchester St  
Roseburg, OR 97470

Dear Mr. Chappell:

It is my pleasure to notify you that on September 19, 2014 the Oregon Society of CPAs' Peer 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, 2017. 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,

Phyllis B Barker, CAE  
Vice President / COO  
peerreview@orcpa.org / 800 255-1470, x 27

cc: William E Maas; Steven B Brian Oleson

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