

PAULA WARD, CPA

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July 15, 2021

Dr. Nicholas Garrett
Chief Executive
Resource Consulting Services (RCS Global)

Dear Dr. Garrett,

I have completed a peer review of RCS Global's Independent Private Sector Audits (IPSA) for the period January 1, 2018 through December 31, 2020. In conducting the review, I followed the standards and guidelines contained in the Peer Review Guide published by the Association of Local Government Auditors (ALGA).

I reviewed RCS Global's internal quality control system and conducted tests in order to determine whether your internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States. Our procedures included:

- Reviewing RCS's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing IPSA engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations.

Based on the results of the review, it is my opinion that RCS Global's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with Government Auditing Standards for IPSA engagements during January 1, 2018 through December 31, 2020.

Paula Ward

Paula Ward, CPA
Consulting and Peer Review Services
July 15, 2021