

PAULA WARD, CPA

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February 19, 2018

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 (IPSAs) for the period January 1, 2017 through December 31, 2017. 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 the internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Procedures included:

- Reviewing RCS Global'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.
- Interviewing audit staff and management to assess their understanding of, and compliance with, relevant quality control policies and procedures.

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 the RCS Global's internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for the IPSA engagements during January 1, 2017 through December 31, 2017.



Paula Ward, CPA
Consulting and Peer Review Services
February 19, 2018