



System Review Report

September 19, 2014

To the Members of
Porte Brown LLC
and the Peer Review Committee of the Illinois CPA Society

We have reviewed the system of quality control for the accounting and auditing practice of Porte Brown LLC (the firm) in effect for the year ended May 31, 2014. 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. As part of our peer review, we considered reviews by regulatory agencies, if applicable, in determining the nature and extent of our 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. 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.

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Porte Brown LLC in effect for the year ended May 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*. Porte Brown LLC has received a peer review rating of *pass*.

Heinold Banwart, Ltd.

October 16, 2014

Bruce G Jones, CPA
Porte Brown LLC
845 Oakton St
Elk Grove Village, IL 60007

Dear Mr. Jones:

It is my pleasure to notify you that on October 16, 2014 the Illinois Peer Review Report Acceptance Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is November 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,



Paul Pierson, CPA
Director, Professional Standards and Peer Review
piersonp@icpas.org 312 993-0407 236

cc: Jerome David McDade

Firm Number: 10055752

Review Number 362883