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## Quality Assurance Review of AuditOne LLC's Internal Audit Practice

Bud Genovese, Chairman  
AuditOne LLC  
P.O. Box 640400  
San Jose, California 95164

We have performed a quality assurance review (QAR) of the internal audit practice of AuditOne LLC in effect for the year ended February 28, 2014.

### Introduction

AuditOne LLC (the "Firm") is responsible for designing a system of quality assurance over their internal audit activities and for complying with it. Our review was conducted utilizing the applicable Institute of Internal Audit (IIA) standards for QAR reviews. The purpose of our review was to determine that the Firm had appropriate quality assurance procedures in place, and that the Firm's engagements were performed in accordance with those procedures.

### Scope

In accordance with IIA requirements, the scope of our engagement was as follows:

- Client Acceptance and Continuance
- Engagement Letter
- Objectivity and Independence of Client
- Human Resources
- Staff Qualifications and Certifications
- Staff Experience
- Monitoring and Engagement Performance
- Standard Operating Procedures
- Retention Policy
- Audit Plan Oversight
- Workpaper Documentation
- Workpaper Management Review
- Audit Fieldwork Supervision
- Audit Report Review
- Audit Report Issuance  
Timeliness

**Opinion**

In our opinion, the system of quality assurance for the internal audit practice of AuditOne LLC in effect for the year ended February 28, 2014 was suitably designed and conformed to by the Firm during the performance of its internal audit engagements.

*Morse Wittwer Sampson, LLP*

Morse Wittwer Sampson, LLP  
Fresno, California  
April 11, 2014