

RESPONSE TO THE

REQUEST FOR PROFESSIONAL AUDITING SERVICES FOR

BOTANICAL SOCIETY OF AMERICA

Kerber, Eck & Braeckel LLP

CPAs and Management Consultants

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Contact: Richard R. Gratza CPA
Partner

Date Submitted: January 23, 2019



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January 23, 2019

Ms. Heather Cacanindin
Executive Director
Botanical Society of America
4344 Shaw Blvd
St. Louis, MO 63110

Dear Ms. Cacanindin:

Kerber, Eck & Braeckel LLP (KEB) is very excited to express our interest in Botanical Society of America (BSA) and submit our qualifications for audit services for the year ending September 30, 2017. Founded in 1931, KEB has a proven track record in providing a host of audit, tax, and consulting services to our not-for-profit and governmental clients. Enclosed is information representing our team's knowledge and experience.

Our firm takes great pride in being exceptionally responsive to our clients' needs. We will listen and respond in a way that allows us to compliment, improve, and reinforce the quality of the work you provide to BSA. We have developed an excellent reputation that has gained us the respect of our clients throughout the local and regional community. We strongly encourage you to contact our references and ask them directly about our commitment to excellence and the added value we bring to their team. We believe you will be pleasantly surprised with their comments.

We trust the information contained herein is complete and satisfies the requirements of your request. Please call should you need us to clarify or provide any additional information. You would be a valued client to us and we appreciate your consideration. If selected, we will strive to provide BSA with exceptional service in a timely manner at a reasonable price.

Sincerely,

KERBER, ECK & BRAECKEL LLP

Richard R. Gratza CPA
Partner

RRG:eag
Enclosures

FIRM PROFILE

Founded in 1931, Kerber, Eck & Braeckel LLP (KEB) is a multi-office, full-service CPA firm with 11 offices located in the following cities in the Midwestern United States:

Illinois

Springfield
Carbondale
Edwardsville
Litchfield
Columbia
Harrisburg
Marion
O'Fallon

Missouri

St. Louis
Cape Girardeau

Wisconsin

Milwaukee

KEB is currently the 126th largest public accounting firm in the country according to Inside Public Accounting. The combined resources of our 11 offices enables us to offer our clients a wide range and diversity of resources and technical expertise. KEB is also a member of Inpact Americas, which is affiliated with Inpact International, a global network of 150 CPA firms operating in over 60 countries. Membership provides additional resources we can access, if needed, for potentially highly technical issues.

With 26 partners and over 200 professional and support personnel, KEB is *large enough* to provide the technical expertise BSA desires, yet *small enough* to provide the hands-on, personal attention you deserve. We will demonstrate our commitment to personal attention and service as follows:

- **ACCESSIBILITY** – At KEB, partner involvement is frequent and personal. You will have direct access to Rick Gratza, the partner assigned to your team, at all times. Rick will be visibly present and integrally involved during each phase of the audit.
- **COMMUNICATION** – We will build a solid relationship with BSA through open and frequent communication. We will actively work to understand your unique concerns and needs. We will regularly communicate our progress throughout the engagement to ensure adequate planning and coordination of services as well as timely communication of audit and tax related matters. We will also alert you throughout the year to any significant new accounting, auditing, or tax developments that may impact your organization.
- **RESPONSIVENESS** – *A UNIQUE COMMITMENT* – All of our professionals are committed to returning client telephone calls and emails within four hours. With such a commitment, you can be assured your questions will be heard and addressed in a timely manner.

Our philosophy is not complicated. We stress expertise, relationships, and most of all dedication to our clients.

SERVICE TO NOT-FOR-PROFITS

From the firm's inception, KEB has served innumerable not-for-profit organizations. Our extensive background of service to not-for-profit organizations provides us the insight to recognize the unique challenges facing not-for-profits today, including:

- Competition for limited funding dollars.
- Ever changing and more prescriptive regulations.
- Limited staffing combined with increased demand for services.

While KEB provides audit services to over 150 not-for-profits annually, we understand each organization has a unique mission and unique challenges. You can expect your KEB team to assist you in meeting these challenges and advancing your mission by providing you with ideas, recommendations, and alternatives that add sound financial perspective to your decision making.

Our Nonprofit Services Group was formed to ensure we continue to be a leader on issues relating to the not-for-profit industry. We assist our clients as they adapt to the changing environment and strive to keep them abreast of changes that impact their organizations. Our firm is also sensitive to the unique tax issues faced by not-for-profit organizations today and is keenly aware of IRS interest in unrelated business income, executive compensation and excess benefit transactions, board member independence and accountability, employment taxes, and related party transactions. We proactively inform our clients and assist them in dealing with these issues. In addition, as a KEB client you will receive our monthly not-for-profit newsletter. This electronic newsletter contains topics of interest to not-for-profit entities including articles summarizing changes in accounting standards and recent IRS rulings.

KEB also has extensive expertise in performing Single Audits required by the Office of Management and Budget (OMB) Uniform Guidance and maintains voluntary membership in the AICPA Government Audit Quality Center. Membership requires a superior level of expertise and strict adherence to quality control. You can count on our government audit professionals to provide you with a high quality Single Audit and the guidance you need to comply with the ever increasing demands for transparency and accountability.

At KEB, we are committed to providing our professionals with the most advanced tools and training. Each year, our Nonprofit Services Group attends specific training on issues affecting not-for-profit organizations like yours. In addition to firm sponsored in-house seminars, our not-for-profit professionals regularly attend national conferences sponsored by the AICPA and leading industry groups. Our professionals are also frequent speakers on various topics affecting the industry. We ensure that all of our not-for-profit audit and tax professionals maintain razor sharp technical skills and stay abreast of emerging issues affecting the industry.

Over the past 87 years, KEB has developed a reputation for providing timely and reasonably priced work, and for having a strong focus on client service. We strive to be very responsive and adapt to the needs of our clients. Many of the references included in this proposal have been clients of the firm for many years, attesting to KEB's commitment to provide quality, value added services to our clients at a reasonable cost. A partial listing of similar clients currently served by the St. Louis office group of KEB can be found in the **Appendix** section of this document.

Our experience with not-for-profit organizations extends beyond traditional audit and tax services. We also provide a wide range of management advisory services, which have included both comprehensive reviews of entire organizations as well as more limited assistance to address a specific need or to improve the performance of a specific program. Our service offerings to not-for-profits include:

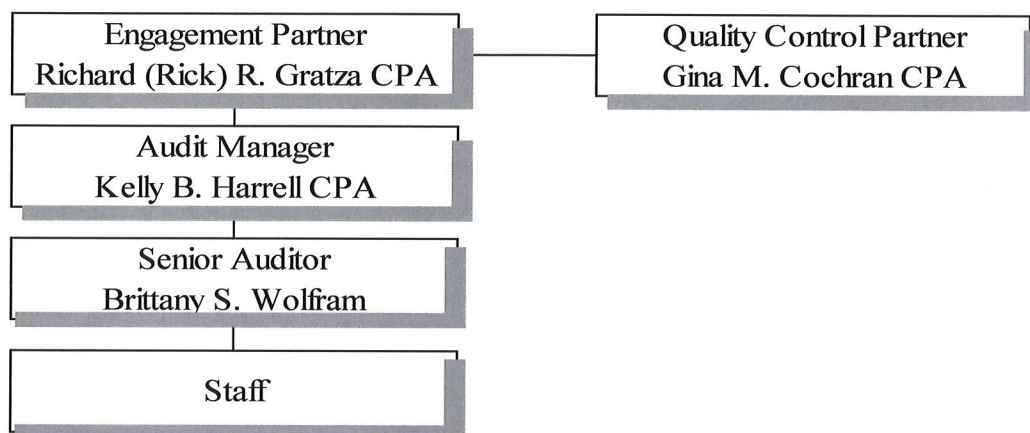
- ***Agreed-upon procedures*** – performing specified procedures to financial data and reporting on the findings.
- ***Cost allocation*** – developing cost accounting systems to identify and capture direct costs and allocation methodologies for assigning indirect costs.
- ***Executive recruiting and evaluation*** – assisting management in the recruitment and evaluation of candidates for finance positions.
- ***Financial forecast and projections*** – preparing financial forecast and projections to aid management in determining whether to develop a new business or program.
- ***Forensic and investigative accounting*** – investigating concerns of fraud or abuse and providing litigation support when necessary.
- ***Information system evaluation*** – assisting management in the evaluation and selection of accounting software.
- ***Internal audit*** – monitoring an organization's compliance with its policies and procedures or laws and regulations.
- ***Internal control advisory assistance*** – evaluating the design of internal control and providing recommendations for improvement.
- ***Lease/buy analysis*** – preparing analysis to aid management in determining whether to lease or buy a capital asset.
- ***Mergers and reorganizations*** – assisting management with merger and reorganization issues including developing budgets, policies and procedures, employee benefit packages and employee manuals, determining staffing needs and preparing job descriptions, evaluating service providers, and performing facility usage studies and working capital sufficiency studies.
- ***Program review*** - conducting program viability assessments, management reviews, and mission effectiveness studies.
- ***Strategic planning*** – designing and facilitating a planning process to address future needs related to mission sustainability and finances.

As a business advisor, we play an integral yet independent role. We will maintain a constant flow of information and a healthy exchange of ideas with you. If your needs extend beyond the proposed audit services, we stand ready to assist you.

SERVICE TEAM

We have selected the following individuals (resumes included in the **Appendix**) as our team to provide the services outlined herein:

ORGANIZATIONAL CHART



Resumes for key professional staff can be found in the appendix section of this document. The firm and all key professional staff included in this proposal are properly licensed by the Missouri State Board of Accountancy and are independent of BSA as defined by professional standards.

Continuity of staffing – You will work with the same upper level KEB professionals throughout the year-every year. KEB believes continuity of staffing is critical to our ability to serve our clients. We have learned that the most important aspect of serving organizations such as yours is learning and understanding your unique situation. Continuity allows us to move rapidly up the learning curve and perform subsequent services more efficiently. Continuity also minimizes the time commitment of your busy staff and reduces the disruption of their ongoing duties.

SCOPE OF SERVICES

We will provide the following services to BSA:

Deliverables		Included	Not Included
a.	Audit of financial statements performed in accordance with Generally Accepted Auditing Standards and CFR - Title 2 - Subpart F - Audit Requirement. This will include obtaining a thorough understanding of BSA, including the Finance and Accounting Policies and Procedures, and obtaining a download of the QuickBooks data	X	
b.	Preparation of Data Collection Form	X	
c.	Management letter (SAS 115) detailing practical and useful recommendations for strengthening internal control or operating efficiency including our observations regarding budgeting, statements, reserves, etc.	X	
d.	Letter to the Board (SAS 114) communicating significant estimates, disclosures, changes in accounting policies and other significant audit matters	X	
e.	Exit conference with management and presentation of audit results to the Board filled with meaningful and relevant financial information tailored specifically for BSA	X	
f.	Proactively inform you regarding upcoming changes to accounting and auditing standards and tax laws	X	
g.	Availability to respond to questions throughout the year (responding in four hours or less)	X	

SERVICE APPROACH

In our approach to serving BSA we will:

- Provide a highly skilled team of not-for-profit specialists, not generalists, to perform the audit.
- Schedule and supervise our team to insure seamless and effective delivery of services.
- Concentrate on maintaining a close and constructive relationship with BSA at all times and on being continually responsive to your needs.
- Regularly communicate our progress throughout the engagement and immediately discuss any significant issues.

Our audits generally consist of three phases: Planning, Fieldwork, and Reporting.

Planning – During the planning phase of the audit, we will establish the audit objectives, gather information on important processes, evaluate existing internal controls, assess risk, and develop a detailed audit plan. KEB views the planning stage as the foundation for successful performance of the engagement

and it is vitally important to an effective and efficient audit process. For this reason, the engagement partner is actively involved in all aspects of the planning process.

Establish audit objectives – Audit objectives and responsibilities of each party will be established based on mutual agreement and execution of an annual letter of understanding (engagement letter). In advance of our initial visit, we will also coordinate a meeting with the predecessor auditor to review prior year workpapers.

Gather information – In order to identify audit risk and properly plan the audit we must gather information to obtain an in-depth understanding of your organization. Our approach to gaining that understanding begins with our interviews of your management team and other personnel. To further enhance our understanding, we will inspect internal documents such as budgets, organizational charts, job descriptions, accounting policies and procedures, and board minutes. In addition, we may develop various narratives and flow charts describing the flow of information through the organization's financial reporting system.

Evaluating internal controls – A thorough evaluation of internal control is essential to the audit, as it allows us to identify areas of higher audit risk based on characteristics of the existing system. We will map existing internal controls to financial statement assertions, evaluate their design, and perform walk-through procedures to ensure key controls are operational. We may also perform tests of certain controls that are particularly relevant to detecting errors and fraud that are material to the financial statements. Any significant control deficiencies will be immediately discussed with management upon discovery.

Assess risk – Based on the information gathered and our evaluation of internal controls, we will identify classes of transactions, account balances and disclosures with higher risk of misstatement and therefore deserving of special audit emphasis.

Develop detailed plan – We will develop an overall audit strategy which sets out the nature, timing, and extent of our audit procedures. Based on our risk assessment, we will tailor our audit procedures to:

- Minimize testing for those areas where inherent risk is low and internal controls are strongest and most effective.
- Concentrate testing on those areas with specific unmitigated risk.

At the conclusion of our planning visit, we will provide a list of work papers and records which we will ask you to make available for the next phase of the audit. We often provide sample documents to clients who may want further guidance on formatting or exact content of these client-prepared documents. Sound planning will insure the efficient and timely completion of our audit and provide a basis for continuing discussions about the progress of our work.

We expect this segment of the audit to take approximately three days.

Fieldwork – During the fieldwork phase of the audit, we will execute the detailed audit plan developed during the planning phase. Our test of account balances and transaction classes will include both analytical procedures and test of details.

Analytical procedures – Evidence will be gathered to support relationships between various accounting and non-accounting data. When unexpected changes occur, or expected changes do not occur, we will obtain explanations and investigate.

Test of details - Details of specific account balances, transactions and disclosures will be tested through recomputation, observation, and inspection of supporting records and reconciliations. Many of our tests will be directed towards individually significant account balances and transactions; however, we may determine based on our risk assessments that further tests of details may be needed. In such cases, we will draw samples using nonstatistical sampling techniques prescribed by the AICPA.

While the nature, timing and extent of our procedures will depend upon the risk assessment process, we anticipate our test will include independent confirmation of all cash and investment balances, grant revenues as well as obtaining written representation from the organization's attorney regarding legal matters.

As the partner in charge of the engagement, Rick will review work papers for all key audit areas. We will regularly communicate our progress with management as we proceed with the audit and discuss any significant audit findings.

We expect this segment of the audit to take approximately two weeks.

Reporting – Our principal deliverable is the final reports in which we express our opinions, present the audit findings, and discuss recommendations for improvement.

All reports will be thoroughly reviewed by Rick Gratza, the audit partner in charge of the engagement, before being presented to BSA management for comment. The final reports will only be issued after BSA management's complete concurrence with report wording and format. Also, in accordance with our quality control standards, Gina Cochran, another audit partner in our firm, will conduct a concurring (second) review of the financial statements and key audit work papers prior to issuance of the final reports. Upon conclusion, the partner in charge will be prepared to present and discuss all facets of the audit with your management team and the Board.

PROPOSED TIMING

The following table is an estimated timeline for the performance of the audit. Upon acceptance of our proposal we will agree on the specific dates for the audit fieldwork based upon delivery deadlines.

Segment	Objective	Proposed Timing
Planning	Establish the audit objectives, gather information on important processes, evaluate existing internal controls, assess risk, and develop a detailed audit plan	February
Fieldwork	Execute the detailed audit plan developed during the planning phase	March/April
Reporting	Express our opinions, present the audit findings, and discuss recommendations for improvement	April/May

USE OF TECHNOLOGY

To efficiently and effectively facilitate the sharing of workpapers and schedules, KEB uses two different software programs:

- For smaller to moderate amounts of data we utilize *SafeSend* which is a secure document delivery solution that interfaces with Microsoft Outlook employing a customizable “Question and Answer” based authentication to eliminate password confusion.
- For larger volumes of data we use Wolters Kluwer *CCH Access Portal* which is a secure online space that allows for the sending, receiving, organizing, and storing of client and firm files. *CCH Access Portal* is compliant with data privacy and breach notification legislation.

KEB uses the ProSystem *fx* Office Suite of software tools - a paperless audit software system that creates efficiencies in preparing workpapers and financial statements, while conserving the consumption of natural resources. In order to take full advantage of the efficiencies offered by this technology, we ask that all client-prepared documents be provided in electronic format and that BSA provide our team with wireless internet access which will allow our team members to easily access data, share documents, and collaborate more effectively.

QUALITY CONTROL

Quality control on KEB audits is ensured and measured through strict compliance with professional standards, i.e., generally accepted auditing standards (GAAS) and governmental auditing standards (GAS) as well as the firm’s written and disseminated Quality Control Document and our Statement of Policies and Procedures.

In connection with the AICPA Division for Firms, we submit to peer reviews by practicing CPAs across the country every three years. KEB has passed every peer review since the peer review process was established in 1982. A copy of our most recent peer review opinion is included in the **Appendix**. There was no letter of comments.

KEB is a member of the AICPA's Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center. These memberships require a superior level of expertise and strict adherence to quality control standards.

KEB also maintains voluntary membership in the Center for Public Company Audit Firms of the American Institute of Certified Public Accountants and is registered as a member firm with the Public Company Accounting Oversight Board (PCAOB). KEB has passed all examinations of our quality control by PCAOB examiners since the inception of the programs.

In addition to the external peer review processes, KEB performs annual internal inspections to ensure compliance with our quality control procedures and standards. An inspection committee, consisting of KEB partners and managers, visits each office to inspect the effectiveness of the quality control system.

Continuing Professional Education (CPE) is a major commitment of KEB and a requirement for all professionals serving on our client engagements. In addition to firm-sponsored in-house seminars, additional training is obtained by attending AICPA and industry sponsored conferences. KEB's internal requirements exceed those of the AICPA for ongoing professional education.

PROPOSED FEES

KEB has built a reputation for providing superior professional services at a fair price. We are proposing the following fee for the services described in our proposal:

Year ended	Audit Fee
September 30, 2017	\$ 21,000

Our proposed fee is based on the number of hours to be incurred by staff level at approximately 80% of our standard rates:

Partner	14
Manager	28
Senior	84
Staff	84
	<u>210</u>

Out-of-pocket costs incurred in connection with our work such as report production in excess of 10 copies, postage, courier fees, etc. will be billed in addition to the proposed fee.

Our fee quote above is based on the assumption that we do not encounter extraordinary circumstances that would cause a material extension of normal procedures. Extraordinary circumstances are defined as client-requested work papers not prepared, significant changes in the size or complexity of the Organization, adoption of significant new accounting or auditing standards, destruction or disappearance of records, discovery of fraud, or similar situations beyond our control or knowledge. If this happens, we will consult with you before performing additional work.

Services performed outside the scope of this proposal, such as assistance with revision of the Finance and Accounting Policies and Procedures will be billed at regular hourly rates. Our hourly rates are based on the level of the staff and are as follows:

Partner	\$250
Manager	160
Senior	125
Staff	100
Clerical	60

We encourage clients to ask questions concerning tax, accounting, and other issues as they arise. **We do not charge for routine questions**, and consider this as part of our client service included in our fees. If you do need assistance with a difficult accounting question, implementation of a new accounting principle, assistance with the IRS, or other issue that will require more thorough analysis and research, additional time for such analysis and research would be billed based on our standard billing rates. However, we would obtain your agreement to perform any additional work prior to incurring additional significant time and effort.

We recognize that circumstances may change which may cause either of us to annually reassess continuation of our relationship. While our proposal is for a two-year period, continuation of our relationship will be based on mutual agreement and execution of an annual engagement letter of understanding (engagement letter).

APPENDIX

RICHARD (RICK) R. GRATZA, CPA

PARTNER

Qualifications

Rick is an audit and consulting partner and will serve as the lead partner with overall responsibility for all aspects of the audit. Rick specializes in not-for-profit and governmental entities. Prior to joining KEB in 1998, Rick worked for the Missouri State Auditor.

Organizations currently served by Rick include:

- St. Louis County Library District
- Zoo Museum District
- St. Charles Convention Center
- Regional Arts Commission
- Marian Middle School
- Sherwood Forest Camp
- Academy of the Sacred Heart
- Jesuit Community Corporation
- Illinois South Conference of
United Church of Christ
- Society of the Sacred Heart
- Diocese of Jefferson City
- Cultural Festivals
- White House Retreat
- Jesuits of the U.S. Central
and Southern Province
- Francis Howell School District
- City of St. Charles
- Hazelwood School District
- City of Fenton



At Kerber, Eck & Braeckel LLP, Rick has provided services to governments and not-for-profit organizations for over 20 years and oversees numerous not-for-profit and governmental engagements, including those requiring Single Audits performed in accordance with the Uniform Guidance. In addition, some of these engagements have included:

- Internal control advisory assistance
- Forensic and investigative accounting
- Agreed-upon procedures
- Cost allocation
- Single Audits in accordance with Uniform Guidance
- Federal and State information returns (Form 990)
- Financial forecast and projections
- Internal audit

Memberships/Affiliations

Rick has served the accounting profession and local community as follows:

- Member, American Institute of CPAs
- Member, Missouri Society of CPAs
 - Past Chairman - School Audit Committee
 - Past Accounting and Audit Committee
- Special Review Committee, Government Finance Officers Association
- Finance Council, St. Vincent De Paul Church – Dutzow, Missouri
- St. Vincent DePaul, Franklin County Jail Ministry

Education and Certifications

Rick graduated from Missouri State University with a Bachelor of Science in Accounting. He is licensed to practice in the States of Missouri and Illinois.

Rick regularly attends AICPA national conferences relating to not-for-profits and governmental entities. He meets the educational requirements to perform audits under Government Auditing Standards. Rick is also a frequent speaker for industry groups on nonprofit and governmental accounting issues.

GINA M. COCHRAN, CPA

QUALITY CONTROL PARTNER

Qualifications

Gina is an audit and consulting partner and will serve as the quality control reviewer. Gina joined KEB in 1999 and has over 20 years of auditing experience focusing on not-for-profit organizations, governmental organizations and retirement plans.

Not-for-profit and governmental organizations served by Gina include:

- Our Lady's Inn
- Hospice of Southern Illinois
- Diocese of Jefferson City
- Catholic Charities of Central and Northern Missouri
- Childrens Home Society of Missouri
- Aquinas Institute of Theology
- The St. Michaels School of Clayton
- Cultural Festivals
- St. Louis Effort for Aids



Memberships/Affiliations

Gina has served the accounting profession and local community as follows:

- Member, American Institute of CPAs
- Member, Missouri Society of CPAs
- Board of Directors (Treasurer), GO! St. Louis
- Treasurer, Marquette High School Football Booster Club
- United Way Allocations Panel Volunteer – Domestic Violence and Legal Services

Education and Certifications

Gina graduated from Northeast Missouri State University in 1993 with a Bachelor of Science degree in Accounting. She received her CPA certificate in 1997 and is licensed to practice in the States of Missouri and Illinois.

Gina regularly attends not-for-profit and retirement plan continuing education sessions through the Missouri Society of Certified Public Accountants and has attended AICPA national conferences relating to not-for-profits and employee benefits.

KELLY B. HARRELL, CPA

MANAGER

Qualifications

Kelly is an audit manager responsible for supervision of staff, detailed workpaper review, and communication with management and the audit partner. Kelly has over seven years of audit experience and specializes in following areas:

- Not-for-profit organizations, including Single Audits
- Employee benefit plans

Kelly's expertise extends to working directly with board members and management to help them better understand financial reporting and internal control.

Not-for-profit organizations served by Kelly include:

- St. Louis County Library District
- Jesuit Community Corporation
- Illinois South Conference of
United Church of Christ
- Society of the Sacred Heart
- Cultural Festivals
- Jesuits of the U.S. Central
And Southern Province
- Francis Howell School District
- Our Lady's Inn
- Hospice of Southern Illinois



Memberships/Affiliations

Kelly has served the accounting profession and local community as follows:

- Member, American Institute of CPAs
- Member, Missouri Society of CPAs

Education and Certifications

Kelly has a Bachelor of Science in Accounting from the University of Missouri – St. Louis. She is licensed to practice in the State of Missouri.

Kelly regularly attends AICPA national conferences relating to not-for-profits and governmental entities. She meets the educational requirements to perform audits under Government Auditing Standards.



Brittany S. Wolfram

In-Charge Auditor

Qualifications

Brittany joined the St. Louis office of KEB in 2016 and has audit experience in the following areas:

- Not-for-profit organizations
- Government entities
- Retirement Plans

Organizations currently served by Brittany include:

- City of St. Charles
- Little Sisters of the Poor
- City of St. Louis Pension Plan
- Academy of the Sacred Heart
- Columbia Public School Foundation
- Firefighters' Retirement Plan of the City of St. Louis
- Jefferson City School District



Memberships/Affiliations

Brittany has served the accounting profession and local community as follows:

- Member, Missouri Society of CPAs

Education and Certifications

Brittany graduated from the University of Missouri – St. Louis School of Business with a Bachelor of Science in Accounting. She is currently pursuing her CPA certification.

Brittany has met the continuing professional education requirements mandated by the “Yellow Book” and is qualified to perform audits under Government Auditing Standards.



NOT-FOR-PROFIT REFERENCES

KEB provides assurance and tax services to over 150 not-for-profits annually. The following is a sample of our nonprofit clients recently served by the St. Louis office of KEB:

Sherwood Forest Camp, Inc.

Mary Rogers
2708 Sutton Boulevard
St. Louis, MO 63143
(314) 644-3322

FamilyForward

Ms. Karen Nolte
1167 Corporate Lake Drive
St. Louis, MO 63132
(314) 968-2350

De La Salle Charter Schools, Inc.

Ms. Melissa Brickey, Business Manager
1106 N. Jefferson
St. Louis, MO 63106
(314) 531-9820

Our Lady's Inn

Ms. Peggy Forrest
4223 S Compton Ave
St. Louis, MO 63111
(314) 351-4590

Society of the Sacred Heart, United States – Canada Province

Ms. Janet Anderson
4120 Forest Park Boulevard
St. Louis, MO 63108
(314) 652-1500

Illinois South Conference of United Church of Christ

Rev. Shana Johnson
1312 Broadway
Highland, IL 62249
(618) 654-2125

Roman Catholic Diocese of Jefferson City

Deacon Joseph Braddock, CFO
2207 West Main Street
Jefferson City, MO 65110
(573) 635-9127

Hospice of Southern IL

Amy Richter
305 South Illinois Street
Belleville, IL 62220
(618) 235-1703

Academy of the Sacred Heart

Ms. Julie Saville
619 North Second Street
St. Charles, MO 63301
(636) 946-6127

Marian Middle School

Ms. Mary Elizabeth Grimes, President
4130 Wyoming Street
St. Louis, MO
(314) 771-7674

Jesuits of the U.S. Central and Southern Provinces

Reverend Daniel Daly S.J.
4511 West Pine Boulevard
St. Louis, MO 63108-2191
(314) 361-7765

Cultural Festivals

Ms. Laura Miller
225 South Meramec Avenue, #105
Clayton, MO 63105
(314) 863-0278



Certified Public Accountants

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www.gbaco.com

SYSTEM REVIEW REPORT

March 3, 2017

To the Partners

Kerber, Eck & Braeckel LLP and

the National Peer Review Committee of the American Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Kerber, Eck & Braeckel LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2016. 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 entities, 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 engagements performed under *Government Auditing standards*, audits of employee benefit plans, and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of Kerber, Eck & Braeckel LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended September 30, 2016, 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*. Kerber, Eck & Braeckel LLP has received a peer review rating of *pass*.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC
PITTSBURGH, PENNSYLVANIA