



Colorado Society of Certified Public Accountants  
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Peer Review  
Program

AICPA Peer Review Program administered in Colorado  
for Colorado, New Mexico, and Washington  
by the Colorado Society of Certified Public Accountants

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October 24, 2024

Kristi Nelson  
Northwest CPA Group PLLC  
1333 Columbia Park Trl, Ste 120,  
Richland, WA 99352-4713

Dear Kristi Nelson:

It is my pleasure to notify you that on October 23, 2024, the Colorado Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is September 30, 2027. 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.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink that reads "Barbara Lewis". The signature is written in a cursive, flowing style.

Barbara Lewis  
COCPA Peer Review Committee Chair  
peerreview@cocpa.org  
303-800-9190

cc: Jacob Catmull

Firm Number: 900003823118

Review Number: 608334

# ***Poulsen VanLeuven & Catmull PA***

**Certified Public Accountants**

Members of the American Institute of CPA's  
and the Idaho Society of CPA's

**Jeffrey D. Poulsen, CPA**  
**Darren B. VanLeuven, CPA**  
**Jacob H. Catmull, CPA**

## **Report on the Firm's System of Quality Control**

September 5, 2024

To the Owners of  
Northwest CPA Group PLLC  
and the Peer Review Committee of the Colorado Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Northwest CPA Group PLLC (the firm) in effect for the year ended March 31, 2024. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selections and Considerations**

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Northwest CPA Group PLLC in effect for the year ended March 31, 2024, 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*. Northwest CPA Group PLLC has received a peer review rating of *pass*.

*Poulsen, VanLeuven & Catmull*  
Poulsen, VanLeuven & Catmull P.A.