



CPAs & Consultants | Wealth Management

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

November 19, 2020

To the Shareholders of
Mather & Company, CPAs, LLC
and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mather & Company, CPAs, LLC (the firm) in effect for the year ended May 31, 2020. 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 are described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with 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 the system of quality control and the firm's compliance therewith 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 audits of employee benefit plans.

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mather & Company, CPAs, LLC in effect for the year ended May 31, 2020, 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*. Mather & Company, CPAs, LLC has received a peer review rating of *pass*.

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PEER REVIEW
ALLIANCE

Administering peer reviews for the following:

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South Carolina Association of CPAs | West Virginia Society of CPAs | Wisconsin Institute of CPAs

March 19, 2021

Michael Jones
Mather & Co. CPAs, LLC
9100 Shelbyville Rd
Louisville, KY 40222-5153

Dear Michael Jones:

It is my pleasure to notify you that on March 19, 2021, the Peer Review Alliance Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2023. 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,
Peer Review Committee

Peer Review Committee
Peer Review Committee
peerreview@icpas.org
800.993.0407, then dial 6

cc: Patrick Meyer, John Schaefer

Firm Number: 900010096653

Review Number: 577578