



November 7, 2018

MOCPA Peer Review Committee
Missouri Society of CPAs
540 Maryville Centre Drive, Suite 200
St. Louis, MO 63141

RE: DSWA CPAs, P.C.
Firm Number: 90001081754
Review Number: 554826

Dear Committee Members:

The Committee accepted the peer review report for the firm's peer review performed for the year ended December 31, 2017 with the understanding that the firm would have a pre-issuance review of a single audit performed after the peer review year and other corrective action. The firm sent me a school district single audit for the year ended June 30 for a pre-issuance review.

I reviewed the auditor's reports, financial statements, notes, supplementary information and the audit documentation for a school district single audit engagement performed under Government Auditing Standards for the year ended June 30, 2018. I noted that the firm's audit documentation for the single audit portion of the audit was complete and did not have any issues that had been noted in the peer review. I did note some minor matters in the overall audit documentation and some things for the firm to consider in the presentation of the financial statements and notes to financial statements. None of these matters were significant and in my opinion the school district single audit was performed in conformity with professional standards.

Based on my review I believe the firm has corrected the matters that caused a single audit to be considered nonconforming in the prior peer review. I believe the firm should be released from pre-issuance review of future single audits.

If you need additional information, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Randall G. Moots, CPA". The signature is written in a cursive style.

Randall G. Moots, CPA

Cc: Mr. B. G. Wolfe, Jr., CPA

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