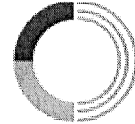




AICPA[®]

Peer Review
Program



July 30, 2021

Wesley Delaney
Brown & Delaney P.S.
30 E Indiana Ave
Spokane, WA 99207-2394

Dear Wesley Delaney:

It is my pleasure to notify you that on July 30, 2021, the Washington 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, 2024. 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
peerreview@wscpa.org
(425) 586-1132

cc: Kai Bottomley

Firm Number: 900010008486

Review Number: 585237

Administered in Washington State by the

**Washington Society of
Certified Public Accountants**

TEL: 425 644 4800
peerreview@wscpa.org
www.wscpa.org

902 140th Ave NE
Bellevue, WA
98005-3480

Report on the Firm's System of Quality Control

June 22, 2021

To the Shareholder of Brown & Delaney, P.S. and the Peer Review Committee of the Washington Society of CPAs

We have reviewed the system of quality control for the accounting practice of Brown & Delaney, P.S. (the firm) in effect for the year ended March 31, 2021. 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. 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 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

As 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. Brown & Delaney, P.S. has represented to us that the firm did not perform engagements that would require a system review.

Opinion

In our opinion, the system of quality control for the accounting practice of Brown & Delaney, P.S., in effect for the year ended March 31, 2021, 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*. Brown & Delaney, P.S., has received a peer review rating of *pass*.

Hellam Varon & Co. Inc. PS

Hellam Varon & Co. Inc. PS