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INDEPENDENT ACCOUNTANT'S REPORT

To the Management of
Caseware International, Inc.
Toronto, Ontario, Canada

We have examined management of Caseware International, Inc.'s assertion that the quality control materials (QCM), OnPoint PCR is a reliable practice aid as of January 31, 2022, based on the criteria included in attachment I. Caseware International, Inc.'s management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion of the reliability of OnPoint PCR as of January 31, 2022. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

There are inherent limitations in the examination of QCM. The accountant looks at a sample of the QCM; consequently, instances where the QCM should not be relied upon may exist but not be identified by the accountant. Projection of any evaluation of the QCM to future periods is subject to the risk that the QCM may become inadequate because of changes in conditions.

Users of OnPoint PCR and this report should carefully consider the criteria on which management bases its assertion and should understand the intended uses and limitations of the materials as reflected in the user instructions and related information, as well as the level of explanatory guidance provided. Users of the OnPoint PCR are responsible for evaluating their suitability and implementing and augmenting OnPoint PCR as appropriate. Therefore, the reliability of OnPoint PCR is also dependent on the performance of these actions and could vary from user to user.

Our examination disclosed that the QCM deviated from Criteria R1.1 in that the QCM did not clearly and in sufficient detail discuss the intended uses and intended users or the intended user's clients.

In our opinion, except for the deviation from the criteria described in the preceding paragraph, management's assertion that OnPoint PCR is a reliable practice aid, as of January 31, 2022, based on the criteria in attachment I, is fairly stated in all material respects.

Our report is intended solely for the information of the management of the Caseware International, Inc., users and potential users of OnPoint PCR, and the users' peer reviewers. Specified parties need to have a sufficient understanding of the generally accepted auditing standards, generally accepted accounting standards, and other applicable guidance to consider it. Our report is not intended, and should not be, used by anyone other than these specified parties.

RW Group, LLC

Kennett Square, Pennsylvania
June 23, 2022

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