

**Lewis, Kisch &
Associates, Ltd.**
CERTIFIED PUBLIC ACCOUNTANTS

Carol J. Sailer, CPA
Thomas A. Madsen, CPA
Diana L. Weddigen, CPA
James V. Lewis, CPA

1125 South Frontage Road, Suite 1
Hastings, MN 55033
T (651) 437-3356
F (651) 437-3808
www.lewiskisch.com

SYSTEM REVIEW REPORT

June 17, 2016

To the Partners of
Christianson & Associates, PLLP
and the Peer Review Committee of the Minnesota Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Christianson & Associates, PLLP (the firm) in effect for the year ended December 31, 2015. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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. 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. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

In our opinion, the system of quality control for the accounting and auditing practice of Christianson & Associates, PLLP in effect for the year ended December 31, 2015, 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*. Christianson & Associates, PLLP has received a peer review rating of *pass*.

Respectfully submitted,

Lewis, Kisch & Associates, Ltd.



MNCPA Peer Review Program
Administered in Minnesota by the
Minnesota Society of Certified Public Accountants



AICPA Peer Review Program
Administered in Minnesota by the
Minnesota Society of Certified Public Accountants

July 14, 2016

John O. Christianson
Christianson & Associates, PLLP
302 5th St SW
Willmar, MN 56201

Dear Mr. Christianson:

It is my pleasure to notify you that on July 14, 2016 the Minnesota Peer Review Committee RAB B accepted the report on the most recent system peer review of your firm. The due date for your next review is June 30, 2019. 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.

Sincerely,

Faye L. Hayhurst, CPA
Director of Finance and Administration
fhayhurst@mncpa.org 952 885-5540

cc: James Lewis

Firm Number: 10103221

Review Number 434294