



- 3) Contact person on peer review matters:  Same as Managing Partner  
 Mr.  Ms.

\_\_\_\_\_

First

\_\_\_\_\_

MI

\_\_\_\_\_

Last

Is the Peer Review Contact an AICPA Member?  Yes  No

If yes, please provide their AICPA Member Number: \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

Fax (\_\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

- 4) Total number of partners<sup>2</sup>: \_\_\_\_\_
- 5) Total number of partners<sup>2</sup> who are AICPA members: \_\_\_\_\_
- 6) Total number of CPAs whether full-time or part-time with firm: \_\_\_\_\_
- 7) Total number of personnel<sup>3</sup> in the firm, including partners: \_\_\_\_\_
- 8) If the firm belongs to one or more Association<sup>4</sup> of CPA firms or a non-CPA owned entity with which it is closely aligned, add code below.

(Use codes on pages 12 and 13): \_\_\_\_\_

If you marked 0099, please indicate the name of the association(s):

\_\_\_\_\_

<sup>3</sup> Personnel are defined per Statement on Quality Control Standards (SQCS) No. 7, *A Firm's System of Quality Control* as all individuals who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, *Professional Standards*, vol. 2, QC sec. 10). This includes all personnel including leased and per diem employees who devote at least 25% of their time in performing audits, reviews, compilations or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements.

<sup>4</sup> An association of CPA firms is defined as (1) any association, group or alliance of accounting firms or (2) two or more firms or a group of firms (whether a formal or informal group) that jointly market or sell services. Associations of CPA firms who arrange peer reviews OR whose members perform peer reviews of each other must file an Annual Information Form (AIF) and have the AICPA Peer Review Board approve the AIF before any such reviews are scheduled. Also see question 10) of **EXHIBIT 1** regarding networks.

9) Does your firm perform, or does it expect to perform, engagements under the following standards:

<u>With periods ending during the peer review year?</u>	Yes	No
<b>Statements on Auditing Standards (SASs)</b>		
Audits	<input type="checkbox"/>	<input type="checkbox"/>
<b>International Standards</b>		
International Standards on Auditing, Assurance Engagements and related Services (ISAs), any other standards issued by the International Auditing and Assurance Standards Board (IAASB) or any other audit or assurance standards outside the U.S.	<input type="checkbox"/>	<input type="checkbox"/>
<b>Standards of the Public Company Accounting Oversight Board (U.S.)</b>		
Auditing standards issued by the PCAOB (for engagements that are not defined as issuers by the PCAOB (e.g., non-SEC issuers))	<input type="checkbox"/>	<input type="checkbox"/>
<b>Statement on Standards for Accounting and Review Services (SSARS)</b>		
Reviews of financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of financial statements with disclosures	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of financial statements that omit substantially all disclosures	<input type="checkbox"/>	<input type="checkbox"/>
<b>Statements on Standards for Attestation Engagements (SSAEs)</b>		
<u>With report dates during the peer review year?</u>		
Examinations of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Agreed-upon procedures of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
<u>With periods ending during the peer review year?</u>		
Examinations of Service Organizations (SOC 1 Reports) <sup>5</sup>	<input type="checkbox"/>	<input type="checkbox"/>
Examinations of written assertions	<input type="checkbox"/>	<input type="checkbox"/>
Reviews of written assertions	<input type="checkbox"/>	<input type="checkbox"/>
Other agreed-upon procedures	<input type="checkbox"/>	<input type="checkbox"/>

If *all* your “Yes” answers were due to your *expectation* to perform the engagements during the peer review year, and after the peer review year and your submission of this form, you find that your firm *did not* perform any of the expected engagements, please contact your administering entity.

Similarly, if *all* your “No” answers were due to your *expectation* not to perform engagements during the peer review year, and after the peer review year and your submission of this form, you find that the firm *did* perform any of these engagements, please contact your administering entity.

If all are answered “No” to question 9), did your firm perform any engagements listed in question 9) during the last twelve months?  Yes  No. If no, skip to question 18). If yes, please indicate the following and proceed to next question.

Period end date of the firm’s last issued report: \_\_\_\_\_

Type of engagement: \_\_\_\_\_

<sup>5</sup> Includes only examinations of service organization controls likely to be relevant to user entities’ internal control over financial reporting, otherwise known as Service Organization Control 1 (SOC 1) reports. SOC 2 and SOC 3 reports should be included in examinations of written assertions, reviews of written assertions or other agreed-upon procedures depending upon the nature of the engagement.

- 10) Determination of Type of Review (Refer back to question 9) for types of engagements performed):
- If your firm performs services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports<sup>5</sup>) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB your firm is required to have a System Review.
  - If your firm **does not** perform services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports<sup>5</sup>) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, your firm is eligible to have an Engagement Review. Note: Firms eligible to have an Engagement Review may elect to have a System Review.

Please indicate the type of review you would prefer:

Engagement Review     System Review

- 11) Is your firm required, or does it expect to be required, to be registered with **and** inspected by the Public Company Accounting Oversight Board (PCAOB) during the peer review year (excluding broker-dealers<sup>6</sup>)?  Yes  No. If yes, please indicate the following:

- Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB: \_\_\_\_\_
- Total number of SEC issuers for which the firm played a substantial role in the audit during the preceding calendar year, as most recently reported to the PCAOB: \_\_\_\_\_

- 12) Does the firm perform, or expect to perform, during the peer review year, any engagements that are not defined as issuers by the PCAOB (i.e., non-SEC issuers), under professional standards issued by the PCAOB?  Yes  No

If yes, please indicate the total number of engagements.

# Eng \_\_\_\_\_

**If you responded “Yes” to question 11) or 12), your firm is required to have its review administered by the National Peer Review Committee (NPRC)<sup>7</sup> at the AICPA and your firm will be subject to the NPRC’s administrative fee structure. Information related to this fee structure can be found at: <http://tinyurl.com/nprcfees>.**

- 13) If your firm is not required to have its review administered by the NPRC, does it choose to do so?  
 Yes  No If yes, your firm will be subject to the NPRC’s administrative fee structure at <http://tinyurl.com/nprcfees>.

**If you are uncertain about your answers to questions 11) through 13) or their impact, please contact the NPRC at [nprc@aicpa.org](mailto:nprc@aicpa.org) or (919) 402-4502.**

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<sup>6</sup> Auditors of broker-dealers are required to be registered with the PCAOB. In late 2010, the PCAOB announced a proposal for an interim broker-dealer (BD) inspection program to determine what auditing standards are needed and what the scope should be for their permanent inspection program. If your firm is subject to PCAOB inspection only due to broker-dealers, answer question 11) “No.” This is because at this juncture, performing audits of broker-dealers is not a trigger for requiring a firm’s peer review to be administered by the NPRC.

<sup>7</sup> See Interpretation 11-1 of the Standards “Peer Reviews To be Administered by the National Peer Review Committee” which can be found on the AICPA Peer Review Program website at: <http://tinyurl.com/prguidance>. The NPRC was formerly known as the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).

14) Formation of review team.

- Firm on Firm— The reviewed firm selects a qualified firm to perform the review. The following is a link to the AICPA Online Reviewer Search. <http://peerreview.aicpaservices.org/resume/default.asp>. Please complete **EXHIBIT 1**
- Committee Appointed Review Team (**available for firms that do compilation engagements only**)—The entity administering your firm’s review will select the review team. Please complete **EXHIBIT 3**
- Association Formed Team—The association of CPA firms that your firm belongs to, as indicated in question 8, will select the review team. **(The association must be authorized by the AICPA Peer Review Board to arrange and carry out peer reviews for its member firms.)**

Please indicate the code of the association (from question 8) that will select the review team \_\_\_\_\_

15) If your firm is having a firm-on-firm or association formed review, indicate the estimated date of the commencement<sup>8</sup> of your review: \_\_\_\_\_. This date should be prior to the due date on page 1. Your firm should advise the entity administering your review of the individuals selected to perform the review via Exhibit 1. The review team should be approved before the commencement of the review.

If your firm is having a firm-on-firm or association formed review, and the review team has already been chosen and the timing of the review established, please complete **EXHIBIT 1**. **If you do not know the members of the review team or the timing of the review, you do not have to complete EXHIBIT 1 at this time.**

**If your firm does not perform services under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports<sup>5</sup>) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, skip to question 18).**

16) Please check all the appropriate boxes for those areas or industries in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports<sup>5</sup>) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB regardless of the percentage of your firm’s practice in that area.

- 005 Audits Under Government Auditing Standards (Yellow Book)  
**(Excluding Single Audit Act (A-133) Engagements)**
- 013 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
- 007 Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year)<sup>9</sup>
- 222 HUD Programs
- 320 School Districts
- 325 State & Local Governments
- 380 Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)
- 383 Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)
- 390 Defined Benefit Plans—Full & Ltd Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 440 Carrying Broker-Dealers<sup>10</sup>

<sup>8</sup> A peer review commences when the review team begins fieldwork on a System Review or begins the review of engagements on an Engagement Review.

<sup>9</sup> As referred to in the FDIC’s regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC’s regulation 12 CFR Part 363.3 (b)).

<sup>10</sup> Carrying broker-dealers include all broker-dealers that clear customer transactions, carry customer accounts or hold custody of customer cash or securities. Examples of carrying broker-dealers include (a) clearing broker-dealers who receive and execute customer instructions, prepare trade confirmations, settle the money related to customer trades and arrange for the

17) Checking the first box for any industries in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports<sup>5</sup>) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Using the same criteria, also check the second box for any industries in which over **ten percent** of the firm’s auditing (**only**) practice hours (non-SEC issuers only) are concentrated. If your firm does not/will not have any industries comprising 10% or more of the firm’s (non-SEC issuer) auditing hours during the peer review year, check the second box for the industries of the firm’s three largest (non-SEC issuer) audit clients.

**Your firm may also practice in industries that are not listed; that information is not required. If none of the listed industries applies to your practice, select “None of the above industries apply”.**

All Industries in which the firm performs audits (Box 1)	>10% of audit hours or 3 largest audit clients (Box 2)		
<input type="checkbox"/>	<input type="checkbox"/>	110	Agricultural, Livestock, Forestry & Fishing
<input type="checkbox"/>	<input type="checkbox"/>	115	Airlines
<input type="checkbox"/>	<input type="checkbox"/>	120	Auto Dealerships
<input type="checkbox"/>	<input type="checkbox"/>	125	Banking
<input type="checkbox"/>	<input type="checkbox"/>	145	Casinos
<input type="checkbox"/>	<input type="checkbox"/>	150	Colleges and Universities
<input type="checkbox"/>	<input type="checkbox"/>	155	Common Interest Realty Associations
<input type="checkbox"/>	<input type="checkbox"/>	165	Construction Contractors
<input type="checkbox"/>	<input type="checkbox"/>	175	Credit Unions
<input type="checkbox"/>	<input type="checkbox"/>	180	Extractive Industries—Oil and Gas
<input type="checkbox"/>	<input type="checkbox"/>	185	Extractive Industries—Mining
<input type="checkbox"/>	<input type="checkbox"/>	186	Federal Student Financial Assistance Programs
<input type="checkbox"/>	<input type="checkbox"/>	190	Finance Companies
<input type="checkbox"/>	<input type="checkbox"/>	195	Franchisors
<input type="checkbox"/>	<input type="checkbox"/>	200	Property and Casualty Insurance Co.
<input type="checkbox"/>	<input type="checkbox"/>	205	Government Contractors
<input type="checkbox"/>	<input type="checkbox"/>	210	Health Maintenance Organizations
<input type="checkbox"/>	<input type="checkbox"/>	216	Hospitals
<input type="checkbox"/>	<input type="checkbox"/>	217	Nursing Homes
<input type="checkbox"/>	<input type="checkbox"/>	230	Investment Companies and Mutual Funds
<input type="checkbox"/>	<input type="checkbox"/>	240	Life Insurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	250	Mortgage Banking
<input type="checkbox"/>	<input type="checkbox"/>	260	Not-for-Profit Organizations (including voluntary health & welfare organizations)
<input type="checkbox"/>	<input type="checkbox"/>	268	Personal Financial Statements
<input type="checkbox"/>	<input type="checkbox"/>	295	Real Estate Investment Trusts
<input type="checkbox"/>	<input type="checkbox"/>	300	Reinsurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	308	Rural Utilities Service Borrowers
<input type="checkbox"/>	<input type="checkbox"/>	310	Savings and Loan Associations
<input type="checkbox"/>	<input type="checkbox"/>	312	Service Organizations (SOC 1 Reports <sup>6</sup> )
<input type="checkbox"/>	<input type="checkbox"/>	330	Telephone Companies
<input type="checkbox"/>	<input type="checkbox"/>	335	Utilities
<input type="checkbox"/>	<input type="checkbox"/>	450	Non-Carrying Broker Dealers <sup>12</sup>
		<input type="checkbox"/>	None of the above industries apply

book entry (or physical movement) of the securities and (b) carrying broker-dealers that hold customer accounts or clear customer trades for introducing broker-dealers. Non-carrying broker-dealers are those broker-dealers that do not clear customer transactions, carry customer accounts, or hold custody of customer cash or securities. Examples of non-carrying broker-dealers are (a) introducing broker-dealers that introduce transactions and accounts of customers or other broker-dealers to another registered broker-dealer that carries such accounts on a fully disclosed basis, and who does not receive or hold customer or other broker-dealers securities and (b) a broker-dealer whose business does not involve customer accounts, such as proprietary trading firms, investment banking firms, and firms that sell interest in mutual funds or insurance products. If you have any questions about whether the audits you perform of broker-dealers are carrying or non-carrying, please contact the AICPA Peer Review technical hotline at prptechnical@aicpa.org or (919) 402-4502, option 3.

18) Are there any special concerns that we should be aware of when scheduling your review (e.g., significant merger/demerger situations)?  Yes  No. If yes, please explain.

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19) Does your firm or do the members of your firm perform any accounting or auditing engagements through a joint venture, partnership or corporate arrangement with another accountant or accounting firm?  Yes  No. If yes, briefly describe those engagements and the relationships with the parties outside your firm.

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20) Do the partners of the firm and the firm itself have licenses to practice public accounting in the state(s) where the firm practices as required by applicable state boards of accountancy?  Yes  No. If no, please explain.

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21) Are there any limitations or restrictions on the firm or its personnel's current ability to practice public accounting that were imposed by any regulatory, monitoring or enforcement body (such as Department of Labor, General Accountability Office, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, AICPA Joint Trial Board etc.)?  Yes  No. If yes, please explain.

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22) Since the end of the firm's last peer review, has the firm sold any portion of its non-attest practice to a non-CPA owned entity and/or entered into service arrangements for staff, office facilities, equipment, etc. with a non-CPA owned entity?  Yes  No. If yes, please provide with whom such agreements have been entered, the date that the agreements were entered into, the details of such agreements and what services within the practice were sold.

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## FACILITATED STATE BOARD ACCESS

23) The AICPA has implemented a new process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board limited-access web site. The goal of this voluntary process is to create a nationally uniform system through which CPA firms can satisfy state board or licensing body peer review information submission requirements, increase transparency, and retain control over their peer review information. For further information, see [http://www.calcpa.org/Content/Files/Peer%20Review/FSBA\\_Q&A.pdf](http://www.calcpa.org/Content/Files/Peer%20Review/FSBA_Q&A.pdf).

**a) Facilitated State Board Access (FSBA)—ONLY for Firms that are NOT Members of PCPS or the AICPA’s Employee Benefit Plan Audit Quality Center or Governmental Audit Quality Center**

In accordance with AICPA FSBA requirements, I voluntarily agree that my firm’s peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the *Arizona State Board of Accountancy*, unless I check this box to opt out.

**Given that this process is new, it may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so please be sure to follow your BOA's information submission requirements until further notified.**

If you do not "opt out," your firm's peer review documents, as noted above, will be posted to a secure limited-access web site that will only be available to an authorized person at the *Arizona State Board of Accountancy* for state board only access.

If you “opt out,” select publicly available information will be made available to the Board, such as review period covered by the review and report acceptance date, among other information per the *Standards for Performing and Reporting on Peer Reviews*.

**b) Facilitated State Board Access (FSBA)—ONLY for Firms that are Members of the PCPS or the AICPA’s Employee Benefit Plan Audit Quality Center or Governmental Audit Quality Center**

Since your firm is a member of PCPS and/or one of the Audit Quality Centers, your firm's peer review documents, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, are automatically posted to the AICPA public file as a condition of your membership. For reporting purposes, your firm's peer review information will also be posted to the state board limited-access web site and made available to authorized representatives at the *Arizona State Board of Accountancy*.

**FSBA Expanded Access—For ALL Firms**—If your firm practices in multiple states and you would like to expand access to additional state boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please complete **EXHIBIT 2**.

To the best of our knowledge and belief, the information submitted herewith is true and correct. We agree to be bound by the policies and procedures for the peer review program, including those which may restrict our right to resign from the program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in *Standards of the AICPA Peer Review Program Manual*. We also understand that if all the partners of the firm who are members of the AICPA resign while a peer review is in process, the firm will not be un-enrolled from the program until the review is completed.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Please return this form and any applicable exhibits within 30 days to:**

**Peer Review Program  
California Society of CPAs  
1800 Gateway Drive, Ste. 200  
San Mateo, CA 94404  
(650) 522-3094 phone  
(650) 522-3080 fax  
[peerreview@calcpa.org](mailto:peerreview@calcpa.org)**

## CODES FOR ASSOCIATIONS OF CPA FIRMS<sup>11</sup>

Name	Code
AG Exchange	0067
AGN International North America	0010
The Alliance of Practicing CPAs	0044
Alliott Group	0068
American Association of Hispanic CPAs	0055
Apparel and Textile Accountants & Consultants	0056
Associated Regional Accounting Firm (d/b/a PKF North American Network)	0006
Auto Team America	0057
The BDO Seidman Alliance	0049
BKR International	0020
BR International	0066
Baker Tilley International	0031
Community Banking Advisory Network (CBAN)	1026
CORPACCT CPA Affiliates	0030
CPA Affiliates of Virginia, Ltd	0027
CPAmerica International	0001
CPA Associates International, Inc.	0011
CPA Auto Dealer Consultants Association (CADCA)	1027
CPAConnect	0071
INPACT Americas	0013
CPA Manufacturing Services Association (MSA)	1028
CPA Network, Inc.	0012
The CPA Network	0047
CPA–USA Network (formerly NACPAF)	0019
Crowe Cherry Bekaert	0063
DFK International, USA	0014
Enterprise Network Worldwide	0059
The Florida CPA Group	0053
Firm Foundation	1029
Foundation for Accounting Practitioners, Inc.	0033
The Global Alliance	0072
GMN International	0037
Grant Thornton International	1030
HLB USA Incorporated	0035
Crowe Horwath International	0038
IGAF Worldwide	0016
Integra International, Inc.	0052
INAA Group, International Network of Accountants and Auditors	0064
Infinet Resources	0062
International Association of Practicing Accountants	0040
JHI	0041
Kreston International	0042
KS International	0060
The Leading Edge Alliance	0065
Lone Star Management Group	0017
McGladrey Alliance	0043
MSI Global Alliance	0058
MGI North America, LTD	0036
Montana Association of CPAs	0018
Moores Rowland International	0029

<sup>11</sup> Not all of the associations have requested to assist their members in forming review teams and/or provide technical assistance to review teams.

<b>Name</b>	<b>Code</b>
Moore Stephens North America, Inc.	0045
Morning Star	0054
MSI Global Alliance	0058
National Alliance of Auto Dealer Advisors	1031
National Association of Black Accountants	0007
National Conference of CPA Practitioners	0021
Network of Accountants	0028
NEXIA International	0039
Not-for-Profit Services Associations (NSA)	1032
NR International	0032
Pannell Kerr Forster	0050
Polaris IA International (Independent Accountants International)	0015
Praxity AISBL	0029
Premier International Associates	0073
Real Estate & Construction Advisors Association (RECA)	1033
Russell Bedford International	0074
Southern Association of Accounting Firms	0022
The Southern & Western Accounting Group	0023
Texas Management Group	0024
The Ruck Network, Inc.	0070
The Virginia Group of CPA Firms, Inc.	0025
Western Association of Accounting Firms	0026
Other	0099

#### **CODES FOR NON-CPA OWNED ENTITIES<sup>12</sup>**

<b>Name</b>	<b>Code</b>
American Express Tax and Business Services	1005
UHY Advisors	1020
CBIZ, Inc.	1010
RSM McGladrey Services	1015
Vestin Group Inc.	1025

<sup>12</sup> Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity; however, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs, including some or all of the former owners of the CPA firm.



**TEAM MEMBER 1 INFORMATION**

6) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number<sup>1</sup>: \_\_\_\_\_

Email \_\_\_\_\_

**TEAM MEMBER 2 INFORMATION**

7) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number: \_\_\_\_\_

Email \_\_\_\_\_

**TEAM MEMBER 3 INFORMATION**

8) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number: \_\_\_\_\_

Email \_\_\_\_\_

**RELATIONSHIPS OR TRANSACTIONS<sup>2</sup>**

9) Do any arrangements exist between the reviewed firm, the reviewing firm or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity?  Yes  No. If yes, please describe the arrangements in detail.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10) Is the reviewed firm a member of a network under Ethics Interpretation 101-17?<sup>3</sup>  Yes  No –If yes:

a) Enter the association code \_\_\_\_\_

b) Are any of the review team members employed by or owners of a firm that is a member of the same network?

Yes  No --If yes, the reviewed firm should reference PRP Standards Interpretation 26-2, which states that the owners and employees of network firms are not considered to be independent with respect to other firms within the same network. As a result, those individuals should be excluded from the review team.

<sup>2</sup> Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.

<sup>3</sup> Questions regarding Ethics Interpretation 101-17, including whether a firm is a member of a network, should be directed to the ethics hotline at [ethics@aicpa.org](mailto:ethics@aicpa.org) or 888-777-7077 option 5 followed by option 2.

11) Are there any other relationships or transactions between the reviewed firm, the reviewing firm and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired?

Yes  No. If yes, please describe the relationships or transactions.

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12) Did your firm use an individual outside your firm or another firm to perform to perform monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for your firm for the year immediately preceding or during the current peer review year?

Yes  No  N/A

If yes, please provide the following information:

Name of Individual	Firm Name	Description of Service	Year-End of Engagement(s)
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In the Interpretations titled "Independence, Integrity, and Objectivity" of the revised Standards, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain, review captain, or team member) for anyone also performing monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for the firm for the year immediately preceding or during the current peer review year. This would also apply if another individual from the reviewer's firm were performing such services. The only exception is if those services were performed for the year immediately following the previous peer review year-end. Thus, performing those services in the year immediately preceding or during the current peer review year would impair independence for peer review purposes. There are various permutations and interpretations of this guidance which could still be applicable to your firm.

**Please carefully consider your choice of a peer reviewer and/or reviewing firm, and consult your peer reviewer or administering entity for additional guidance on this matter as necessary, so that your peer reviewer and/or reviewing firm's independence is not impaired.**

13) Did your firm obtain any quality control materials (e.g., audit programs, checklists, practice aids, etc.) that are integral to your firm's system of quality control from the reviewing firm, an entity related to the reviewing firm or an association? (Please consult with your peer reviewer if you're unsure whether your firm's quality control materials were obtained from an entity related to the reviewing firm)?  Yes  No  N/A

If yes:

a) Please list the firms or related entities or associations that provide the externally developed quality control materials and used at your firm. \_\_\_\_\_

b) Is there an independent peer review report that covers the specific quality control materials used by your firm? (Evidenced by a QCM peer review report and an acceptance letter)  Yes  No If no, please contact the AICPA at [prptechnical@aicpa.org](mailto:prptechnical@aicpa.org) to determine whether the review team is independent to perform your firms' peer review.

**EXHIBIT 2**

**FACILITATED STATE BOARD ACCESS—EXPANDED ACCESS FOR FIRMS WITH THEIR MAIN OFFICE IN CALIFORNIA**

If your firm practices in multiple states and you would like to expand access to additional state boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please make your selections below. I understand that my firm’s peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the State Board(s) of Accountancy that I select below.

<input type="checkbox"/>	Alabama	<input type="checkbox"/>	Kentucky	<input type="checkbox"/>	New Hampshire	<input type="checkbox"/>	South Carolina
<input type="checkbox"/>	Arizona	<input type="checkbox"/>	Louisiana	<input type="checkbox"/>	New Jersey	<input type="checkbox"/>	South Dakota
<input type="checkbox"/>	Arkansas	<input type="checkbox"/>	Maine	<input type="checkbox"/>	New Mexico	<input type="checkbox"/>	Texas
<input type="checkbox"/>	California	<input type="checkbox"/>	Maryland	<input type="checkbox"/>	North Carolina	<input type="checkbox"/>	Utah
<input type="checkbox"/>	Connecticut	<input type="checkbox"/>	Michigan	<input type="checkbox"/>	North Dakota	<input type="checkbox"/>	Vermont
<input type="checkbox"/>	Georgia	<input type="checkbox"/>	Minnesota	<input type="checkbox"/>	Ohio	<input type="checkbox"/>	Virginia
<input type="checkbox"/>	Guam	<input type="checkbox"/>	Mississippi	<input type="checkbox"/>	Oklahoma	<input type="checkbox"/>	Washington
<input type="checkbox"/>	Idaho	<input type="checkbox"/>	Montana	<input type="checkbox"/>	Oregon	<input type="checkbox"/>	West Virginia
<input type="checkbox"/>	Illinois	<input type="checkbox"/>	Nebraska	<input type="checkbox"/>	Pennsylvania	<input type="checkbox"/>	Wyoming
<input type="checkbox"/>	Iowa	<input type="checkbox"/>	Nevada	<input type="checkbox"/>	Rhode Island	<input type="checkbox"/>	<b>All States Listed</b>
<input type="checkbox"/>	Kansas						

If you would like to change your expanded access selections at any time after submitting this form, please contact your administering entity in writing.

To learn more about Facilitated State Board Access, please visit  
[http://www.calcpa.org/Content/Files/Peer%20Review/FSBA\\_Q&A.pdf](http://www.calcpa.org/Content/Files/Peer%20Review/FSBA_Q&A.pdf)

### EXHIBIT 3

#### INFORMATION NEEDED TO ASSIGN A REVIEW TEAM FOR CART REVIEWS

- 1) Firm Name: \_\_\_\_\_
- 2) Did your firm perform services under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs or examinations of a service organization's (SOC 1) reports<sup>1</sup> or audits of non-SEC issuers performed pursuant to the standards of the PCAOB during the last twelve months?  
 Yes  No. If yes, please indicate the date you issued your last report \_\_\_\_\_ and the period ending \_\_\_\_\_.
- 3) Does your firm plan to perform any engagements referred to in question 2) during the next twelve months?  
 Yes  No
- 4) Please provide the information on the next page concerning the number of compilation engagements with periods ending during the last twelve months. This information should be classified into major industry categories and broken down by each owner of the firm who is responsible for the issuance of reports on accounting (compilations) services. Note: this information is used to assist in scheduling the review and should include anticipated engagements. It is not intended to represent a list of all engagements completed with period end dates covered by the peer review year. Such information will be requested by the reviewer or administering entity prior to the actual review.
- 5) Indicate the date that your firm would like the review to commence \_\_\_\_\_. This date should be sufficiently prior to the firm's due date to allow for completion of your peer review by that date. Completion includes the submission of all peer review documents to the entity administering the peer review.

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<sup>1</sup> SOC 2 and SOC 3 reports should be included in examinations of written assertions, reviews of written assertions or other agreed-upon procedures depending upon the nature of the engagement.

**LIST OF NUMBER OF ENGAGEMENTS PERFORMED  
BY INDUSTRY, LEVEL OF SERVICE AND PARTNER**

For the twelve month period ended: \_\_\_\_\_

Number of Engagements Performed<sup>1</sup>

Industry of the Client <sup>2</sup>	Level of Service Provided <sup>3</sup>	Partner 1	Partner 2	Partner 3
_____	C	_____	_____	_____
	CO	_____	_____	_____
_____	C	_____	_____	_____
	CO	_____	_____	_____
_____	C	_____	_____	_____
	CO	_____	_____	_____
_____	C	_____	_____	_____
	CO	_____	_____	_____
_____	C	_____	_____	_____
	CO	_____	_____	_____
_____	C	_____	_____	_____
	CO	_____	_____	_____

Total Number of C8 Engagements performed: \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Title:** \_\_\_\_\_

<sup>1</sup> Each monthly engagement for a client counts as one engagement performed.  
<sup>2</sup> Please use the industry codes on page 21  
<sup>3</sup> Please use the level of service codes on the page 20.

## LEVEL OF SERVICE CODES

- C      Compilation of financial statements with disclosures
- CO     Compilation of financial statements that omit substantially all disclosure
- C8     Compilation engagements when the compiled financial statements are not expected to be used by a 3rd party (management use only) and no compilation report is issued, and the accountant documents his or her understanding with the entity through the use of an engagement letter, as described in SSARS 19, Compilation and Review Engagements (AICPA, Professional Standards, vol. 2, AR sec. 80. These engagements were formerly known as compilation engagements performed under SSARS 1, amended by SSARS 8.

## INDUSTRY CODES

- 007 FDIC Banking
  - 110 Agricultural, Livestock, Forestry & Fishing
  - 115 Airlines
  - 120 Auto Dealerships
  - 125 Banking
  - 145 Casinos
  - 150 Colleges and Universities
  - 155 Common Interest Realty Associations
  - 165 Construction Contractors
  - 175 Credit Unions
  - 180 Extractive Industries—Oil and Gas
  - 185 Extractive Industries—Mining
  - 186 Federal Student Financial Assistance Programs
  - 190 Finance Companies
  - 195 Franchisors
  - 200 Property and Casualty Insurance Co.
  - 205 Government Contractors
  - 210 Health Maintenance Organizations
  - 216 Hospitals
  - 217 Nursing Homes
  - 222 HUD Programs
  - 230 Investment Companies and Mutual Funds
  - 240 Life Insurance Companies
  - 245 Manufacturing
  - 250 Mortgage Banking
  - 260 Not-for-Profit Organizations (including voluntary health & welfare)
  - 268 Personal Financial Statements
  - 295 Real Estate Investment Trusts
  - 300 Reinsurance Companies
  - 308 Rural Utilities Service Borrowers
  - 310 Savings and Loan Associations
  - 312 Service Organizations Controls (SOC 1 Reports)
  - 320 School Districts
  - 325 State & Local Governments
  - 330 Telephone Companies
  - 335 Utilities
  - 380 Defined Contribution Plans—Full and Limited Scope (Excluding 403(b))
  - 383 Defined Contribution Plans—Full and Limited Scope (403(b) Plans Only)
  - 390 Defined Benefit Plans—Full and Limited Scope
  - 400 ERISA Health & Welfare Plans
  - 403 Employee Stock Ownership Plans (ESOP)
  - 405 Other ERISA Plans
  - 440 Carrying Broker-Dealers\*
  - 450 Noncarrying Broker-Dealers\*
- None of the above industries apply