

PEER REVIEW PROGRAM CHANGE FORM

The purpose of this form is to assist AICPA members required to be enrolled in a practice monitoring program. Use this form to notify AICPA of firm or employment changes that may impact your peer review and/or the firm's enrollment in peer review. For assistance with this form, please contact the California Society of CPAs Peer Review Program at (650) 802-2486, if enrolled in the AICPA Peer Review Program. **Once you have completed the section of the form that applies to your change you can email to peerreview@calcpa.org, fax to (650) 802-2350, mail to CALCPA Peer Review Program, 1235 Radio Rd, Redwood City, CA 94065.**

If you are enrolled in the NPRC Peer Review Program please contact their administrative team at 919-402-4502

Change Form Instructions

- Complete the pages most appropriate for your firm's situation. **Please read the *Description of Changes* FIRST to ensure you complete the section that is the most appropriate.** Each section contains an area for comments to include additional information pertinent to your situation.
- **Please print legibly or type this information.** This form can also be found on our website at AICPA.org.

All change forms must go through the California Society of CPAs Peer Review Program for verification purposes.

For firms with peer reviews administered by the AICPA's National Peer Review Committee ("NPRC"): please contact the NPRC at (919) 402-4502 (option 0). Email inquiries may be sent to: nprc@aicpa.org. If your review is administered by the NPRC, mail the completed form to the address listed in Appendix A.

- **Once we determine the form has all required information, it will be forwarded to the AICPA. AICPA staff determines the impact to the firm's (firms') peer review on a case by case basis.** You will be notified via email once the form has been processed by the AICPA.

DESCRIPTION OF CHANGES

Change in Employment

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If you are moving between public accounting firms, retiring, or changing your industry, complete this section. Note: If you are leaving or joining a public accounting firm, and you took or brought in any non-SEC A&A clients, this is considered a Firm Dissolution or Firm Merger for peer review purposes. Please complete the Firm Dissolution or Firm Merger section.

Version: Aug09

Firm Name Change

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If your firm is undergoing a firm name change due to one of the following, complete this section:

- A partner is leaving the firm and not taking accounting or auditing (A&A) hours from this firm.
- A partner is joining the firm and not bringing accounting or auditing clients into the firm.
- A staff member has been promoted to partner impacting the firm name.
- A firm name is changed for commercial purposes (i.e. PLLC, LLC, PC)

If the firm name change is for any other reason, please check the descriptions below to determine if they apply to the change.

Note: If a partner is leaving the firm and taking ALL the A&A clients, complete the Firm Sale section below. This category should NOT be completed if you are an individual changing firms/jobs. The Change in Employment category should be used.

Firm Dissolution

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For peer review purposes, a firm dissolution occurs when one or more partners leave a firm, and takes a portion of the non-SEC A&A clients from the firm. When this occurs, the AICPA will determine whether there is a successor firm and whether any new firms are formed. This is done on a case by case basis.

Decisions regarding successor firms include the calculation of the non-SEC A&A hours performed in the 12 month period prior to the effective date of the dissolution. This 12 month period should only include non-SEC A&A hours related to engagements with periods ended during the 12 months prior to the effective date of dissolution where the reports on those engagements have been issued. The status of the partners, and possibly staff, in addition to other relevant information, may also factor into the decision.

The administering entities and the AICPA will not be responsible for determining if the information submitted is accurate. If conflicting information between parties is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status which would include peer review history.

Firm Merger/Purchase/Sale

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If your firm is combining, with another firm, purchasing another firm, or selling your practice, complete this section. Please review the information below regarding firm mergers, purchases, and sales.

IMPORTANT INFORMATION RELATED TO A FIRM MERGER, PURCHASE, OR SALE:

For peer review purposes, a Firm Merger is when two or more firms begin to practice as one firm. This may also include one firm acquiring another firm, including owners and engagements. The resulting firm's status and due date for peer review will be determined by the AICPA, on a case by case basis, based on the information provided.

For peer review purposes, a Firm Purchase/Sale is when a firm purchases the non-SEC A&A practice from another firm (or firms). This ordinarily means a partner has sold his or her non-SEC A&A practice to another firm and retired or becomes an employee (non-owner). The nature of each firm's practice will determine whether the purchasing firm is deemed a successor firm or a new firm and the peer review due date.

In completing this form, each original firm should calculate the non-SEC A&A hours that are being brought to the "combined" firm. These hours should **exclude** tax, management consulting or other work associated with non-A&A engagement and SEC issuer A&A engagements. The percentage of non-SEC A&A hours should be calculated on engagements with periods ended during the 12 month period prior to the effective date of the merger, where the reports on those engagements have been issued.

There should be agreement as to the number and percentage of hours that each firm is contributing to the "combined" firm. The firm's status and due date for peer review will be determined by the AICPA based on this information on a case by case basis.

Change in Employment Form

This form should be completed if you are moving between public accounting firms, retiring, or changing your industry.

Helpful reminders:

For individuals that are no longer a partner due to retirement or a change of industry (i.e. public accounting to private accounting), this section should be completed. If you are leaving or joining a public accounting firm and you took non-SEC A&A clients from the firm, this section should NOT be completed. Please complete the dissolution or merger form and an Enrollment Form, if necessary.

If you are leaving or joining a public accounting firm and NOT taking any A&A work please complete this section. If you primarily serve in an Education or Business Industry capacity, for example, and also perform public accounting related services which require practice monitoring, for the purposes of peer review, you will need to reflect your business category as Public Accounting.

Member Name: _____ Member #: _____

Please tell us which Business Category you will be working in and your title:

Business Category	Title
<input type="checkbox"/> Public Accounting	_____
<input type="checkbox"/> Business/Industry	_____
<input type="checkbox"/> Education	_____
<input type="checkbox"/> Government	_____
<input type="checkbox"/> Law Firm	_____
<input type="checkbox"/> Temporarily Left the Workforce	
<input type="checkbox"/> Retired	

If you have checked retired, please tell us the date of your retirement: _____

Will you continue to perform any A&A work after your date of retirement? _____

Please fill out the remaining information (if applicable):

Company Name: _____

Address: _____

Phone Number: _____ Email Address: _____

For comments section and signatures, see Change in Employment Form continued, next page.

Change in Employment Form, continued

Comments:

Signature: _____ Today's Date: _____

Email Address: _____ Phone Number: _____

Firm Name Change

Note: If a partner is joining or leaving a firm, please refer to the instructions on page 1.

Member Name : _____

AICPA Member #: _____

Original Firm Name: _____

Original Firm Number: _____

New Firm Name: _____

Reason for Name Change: _____

Comments: _____

Signature _____ Today's Date _____

Title _____ Phone Number _____

Email Address _____

Firm Dissolution

List the names and addresses of each resulting firm below. For each firm, indicate the percentage of non-SEC accounting and auditing (A&A) hours (**excluding tax or management consulting services**) taken from the original firm. Only engagements with periods ended during the 12 months prior to the effective date of dissolution where the reports on those engagements have been issued should be used to calculate the percentage of A&A hours.

In order to make the appropriate changes, you **MUST** provide us with all the information needed ***including contact information for all parties***. It is preferable for all involved partners to discuss A&A percentages and be in agreement **PRIOR** to submitting this form. The grand total of hours **MUST** Total **100%** in order to properly complete this section. The administering entities and the AICPA will not be responsible for determining if the information submitted is accurate. If conflicting information is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status which would include peer review history.

Effective Date of Dissolution: _____ Original AICPA Firm Number _____

Original Firm Name: _____

Please attach a list that identifies each AICPA member of the dissolving firm in order to preserve their AICPA membership. For each AICPA member, the list should include: first & last name; AICPA Member number; the name of the firm they will be employed by after the dissolution (or if they are retiring or moving to business/ industry) and position at the resulting firm, if applicable.

Resulting Firm Name (1): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Resulting Firm Name (2): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm:

Firm Dissolution (continued)

Resulting Firm Name (3): _____
(if applicable)

Firm Address: _____

Phone Number: _____ Email Address: _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s) _____

A&A percentage for this firm:

EACH FIRM's A&A PERCENTAGES

Grand Total must equal 100%

Firm 1 A&A percentage:

Firm 2 A&A percentage:

Firm 3 A&A percentage:
(if applicable)

Grand total: 100%

Comments:

Completed by: _____ Phone Number: _____

Signature(s) of partner(s) leaving the firm: _____

Today's Date: _____ Email Address: _____

Firm Merger, Sale or Purchase

For each firm, indicate the percentage of non-SEC accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. Based on the effective date of the merger, the percentage of A&A hours should be calculated on engagements with periods ended during the 12 months prior to the merger, where the reports on those engagements have been issued. The percentage from all firms MUST TOTAL 100% in order to complete this section. There should be an agreement as to the number and percentage of those hours that each firm is contributing. The firm's status and due date for peer review will be determined by the AICPA on a case by case basis.

The administering entities and the AICPA will not be responsible for determining which information submitted is accurate. If conflicting information is submitted, all affected firms will be considered new firms for peer review purposes. None of the firms will be given successor firm status with the existing peer review history.

Please attach a list that identifies each AICPA member who will be practicing at the resulting firm, in order to preserve their AICPA membership. The listing must include information for each AICPA member: name, AICPA Member number, the name of the firm they were employed by before the merger, sale, or purchase and position at the resulting firm, if applicable (staff, partner, sole practitioner).

Any AICPA members who will not be working for the resulting firm MUST contact Member Services at (888) 777-7077 immediately to preserve their AICPA membership status.

In order to make the appropriate changes, you MUST provide us with all the information needed including addresses of all parties. Please review the IMPORTANT INFORMATION RELATED TO FIRM MERGERS on page 1 before proceeding,

Effective Date of Merger, Sale or Purchase: _____

Resulting Firm(s) Name: _____

1. What firm did you work for before the merger, sale or purchase _____

In what capacity? Staff ___ Sole Practitioner ___ Partner ___ Shareholder ___

Other (Please List) _____

2. Is that firm still in existence? Yes ___ No ___ N/A ___

If that firm is still in existence, are you performing any attest services? Yes ___ No ___

If yes, what type of attest services are you performing? _____

Firm Name (1): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Firm Merger, Sale, or Purchase, continued

Firm Name (2): _____

Firm Address: _____

Phone Number: _____ Email Address _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm

Resulting Firm Name (3): _____
(if applicable)

Firm Address: _____

Phone Number: _____ Email Address: _____

Managing Partner Name(s): _____

Peer Review Contact Person: _____

Quality Control Partner(s): _____

A&A percentage for this firm:

EACH FIRM's A&A PERCENTAGES

Grand Total must equal 100%

Firm 1 A&A percentage:

Firm 2 A&A percentage:

Firm 3 A&A percentage:
(if applicable)

Grand total:

100%

For comments section and signatures, see Firm Merger, Sale, or Purchase continued on next page.

Firm Merger, Sale or Purchase, continued

Comments:

Completed by: _____ Phone Number: _____

Signature(s) of managing partner(s): _____

Today's Date: _____ Email Address: _____