

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 your Administering Entity if enrolled in the AICPA Peer Review Program.

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.

Email or fax the completed pages of this form to: California Society of CPAs Peer Review Program, peerreview@calcpa.org or fax (650) 802-2350. All change forms must go through the administering entity 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 the administering entity determines 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

Page 3-4

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

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Firm Name Change

Page 5

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

Page 6-7

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

Pages 8-9

Firm Purchase

Page 10

Firm Sale

Page 11

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.

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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.

PEER REVIEW PROGRAM CHANGE FORM

Change in Employment Form, continued

Comments:

Signature: _____ Today's Date: _____

Email Address: _____ Phone Number: _____

PEER REVIEW PROGRAM CHANGE FORM

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 _____

PEER REVIEW PROGRAM CHANGE FORM

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): _____

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Firm Dissolution (continued)

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%

Comments:

Completed by: _____ Phone Number: _____

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

Today's Date: _____ Email Address: _____

Firm Merger

In order to make the appropriate changes, you **MUST** provide us with all the information needed including addresses of all parties. Please **PRINT** legibly on this form.

Effective Date
of Merger _____

Resulting Firm Name _____

List below the names and addresses of each merging firm. For each firm, indicate the percentage of accounting and auditing (A&A) hours (excluding tax or management consulting services) brought into the resulting firm. The percentage from all firms **MUST TOTAL 100%** in order to complete this section. If only one firm will bring accounting and audit clients, this section does not apply – instead, complete the page 7 as this is considered a “Firm Purchase” for peer review purposes.

Firm Name 1 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 1 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 1 A&A percentage

Firm Name 2 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 2 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Firm 2 A&A percentage

Firm Merger (continued)

Firm Name 3 _____

Firm Address _____

Phone Number _____ Email Address _____

Firm Number _____

List all AICPA members from Firm 3 who will be practicing within the resulting firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

Member	_____	Member Number	_____
Check One:	Staff _____ Sole Practitioner _____	Partner _____	Shareholder _____

	Firm 3 percentage	<input style="width: 100%;" type="text"/>
TOTAL FIRM A&A PERCENTAGES		
<i>(Total must equal 100%)</i>		
	Firm 1 A&A percentage	<input style="width: 100%;" type="text"/>
	Firm 2 A&A percentage	<input style="width: 100%;" type="text"/>
	Firm 3 A&A percentage	<input style="width: 100%;" type="text"/>
TOTAL A&A		100%

Comments: _____

Completed By _____ Today's Date _____

Email Address _____ Phone Number _____

Firm Purchase
Please PRINT legibly on this form

Effective Date of Purchase _____

Name of Purchased Firm _____

Firm Number of Purchased Firm _____

Information for Purchasing Firm:

Firm Name _____

Firm Number _____

Firm Address _____

Email Address _____

Are any of the purchased firms' members working for the purchasing firm? Yes ___ No ___

If yes, list all AICPA members of the purchased firm who will be working for the purchasing firm, attach copies as needed:

Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Member Check One:	Staff _____	Sole Practitioner _____	Member Number Partner _____	Shareholder _____
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Comments: _____

Completed By _____ Today's Date _____

Email Address _____ Phone Number _____

Firm Sale

Please PRINT legibly on this form

Effective Date of Sale _____

Name of Firm Sold _____

Firm Number
of Firm Sold _____

Please provide the name & address of the purchasing firm:

Firm Name _____

Firm Address _____

Email Address _____

1. Are you currently working for this firm? Yes ___ No ___

If yes, in what capacity? Staff ___ Sole Practitioner ___ Partner ___ Shareholder ___
Other (Please List) _____

If no, is your firm still in existence? Yes ___ No ___

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

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

If no, please fill out the Job Class Change section on page 9.

3. Are any of the sold firms' members working for the purchasing firm? Yes ___ No ___

If yes, list all AICPA members of the sold firm who will be working for the purchasing firm, attach copies as needed:

Member	_____	Member Number	_____
Check One:	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
Check One:	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Member	_____	Member Number	_____
Check One:	Staff ___ Sole Practitioner ___	Partner ___	Shareholder ___

Any AICPA members who will not be working for the purchasing firm need to contact Member Services at (888) 777-7077 as soon as possible.

Completed By _____ Today's Date _____

Email Address _____ Phone Number _____