

Extension Request To Report Peer Review Results to the California Board of Accountancy INSTRUCTIONS

Final Date to Enroll, Schedule and Apply for Extension: July 31, 2011

Firms and licensees with license number ending in 01-33 must report their peer review results to the CBA by July 1, 2011. Under CBA Regulation Article 6, Sect. 43, the California Society of CPAs may grant extensions to firms to report peer review results to the CBA.

To receive an extension, a firm must have:

1. [Enrolled in the peer review program](#); and
2. [Completed the peer review scheduling form](#), including contracting with a peer reviewer or selecting the committee-appointed review process.

Not Enrolled

It can take up to 10 business days to process enrollment and scheduling forms. CalCPA must receive your request for extension form by July 31, 2011. You may submit this extension request with your enrollment and scheduling form, leaving the peer review number blank. After CalCPA verifies that this information is complete, your approved extension will be returned to the firm by email.

The extension period includes the time for CalCPA to process your peer review after your peer reviewer has submitted it. It generally takes two to four months to process, technically review, submit the peer review to the California Peer Review Committee for acceptance and send the result to the firm. CalCPA will extend the deadline to Feb. 29, 2012, with the understanding that your peer reviewer must submit work papers to CalCPA by Oct. 31, 2011.

Had Previous Peer Review

If you had a previous peer review that was accepted by a peer review committee after June 30, 2008 (accepted, not peer review year-end), you do not need an extension and can use this peer review to report.

Peer Review Accepted, but Corrective Actions Required

The peer review is accepted on the date you sign and return the letter agreeing to perform the required actions. The firm does not have to complete the actions to report to CBA.

Peer Review in Process

If you are already enrolled and have scheduled your peer review, you have been assigned a due date by which the peer reviewer must submit the work papers to us. This extension is not an extension of the peer review due date. However, if your firm will not be able to meet the CBA filing date of July 1, 2011, because your peer review is not far enough along in the process, please complete and submit this form. We will approve an appropriate extension that will be sent by email to the firm.

Firm Sends Approved Extension to CBA

It is the firm's responsibility to submit an approved extension to the CBA either via email, peerreviewinfo@cba.ca.gov; fax, (916) 263-3673; or mail: CBA Peer Review Unit; 2000 Evergreen St., Suite 250; Sacramento CA 95815.

**Extension Request To Report Peer Review Results
to the California Board of Accountancy**

Firm name: _____

Firm Contact: _____

Phone of contact person: _____

Email of contact person: _____

Firm CBA License Number: _____

Peer review number (six digits): _____

For CalCPA Peer Review Program Use Only:

Extension approved until: _____

Latest date for peer reviewer to submit peer review: _____

Date: _____

Signature: _____

Linda McCrone, Director of Peer Review
California Society of CPAs

After approval by CalCPA, the firm must submit the form to the CBA either via email, peerreviewinfo@cba.ca.gov; fax (916) 263-3673, or mail: CBA Peer Review Unit; 2000 Evergreen St., Suite 250; Sacramento CA 95815.