

## **California Society of CPAs Peer Review Program Fee Schedule**

### **Annual Administrative Fee-California Firms**

The California Society of CPAs (CalCPA) Peer Review Committee has established annual administrative fees to cover the cost of the Peer Review Program for California firms who provide auditing and/or accounting services. Annually CalCPA will bill firms, including sole-practitioners, based on the number of CPA's in the firm. The current fees are as follows:

Base Fee for first CPA - \$365.00

\$50.00 for each additional CPA up to a maximum of \$1,215.00

### **Processing Fees-Arizona and Alaska Firms**

A processing fee is charged to Arizona and Alaska firms in the year of their review, which would be every three (3) years. The fees are as follows:

Base Fee for first CPA - \$1,050 (effective April 1, 2021 – \$1,095)

\$150 for each additional CPA up to a maximum of \$3,600 (effective April 1, 2021 maximum of \$3,645)

### **CART (Committee Appointed Review Team) Fees**

CART reviews are available for CA, AK and AZ firms that perform reviews and compilation engagements only. The fee billed for a CART review is based on how many engagements are selected for review. The following are the fees for a CART review:

Base Fee – \$850 for the first engagement selected

\$300 for each additional review or compilation with disclosures

\$200 for each additional compilation without disclosures

### **Peer Reviewer Directory**

CA/AZ/AK – \$175

All other states – \$275

**In addition to the above, a fee of \$600.00 is charged to those firms, whose enrollment in the Peer Review Program is either dropped or terminated for non-compliance, prior to reinstatement back into the program.**