

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 - \$225.00

\$50.00 for each additional CPA up to a maximum of \$825.00

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 - \$600

Base Fee for first CPA - \$675 (Effective April 1, 2018)

\$150 for each additional CPA up to a maximum of \$2,250

\$150 for each additional CPA up to a maximum of \$2,475 (Effective April 1, 2018)

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 – \$700 for the first engagement selected

Base Fee – \$800 for the first engagement selected (Effective April 1, 2018)

\$250 for each additional review and/or compilation with disclosures

\$300 for each additional review and/or compilation with disclosures (Effective April 1, 2018)

\$150 for each additional compilation without disclosures

\$200 for each additional compilation without disclosures (Effective April 1, 2018)

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