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. You may also contact the AICPA administrative team Peer Review Hotline 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, if necessary.

- **Please print legibly or type this information.** This form can also be found on our website at AICPA.org.

- The Peer Review Program only applies to the accounting and auditing (A&A) portion of a firm’s practice and excludes tax or management consulting services. Refer to paragraph .06 of the Peer Review Standards for a complete listing of the A&A engagements that are in the scope of the Peer Review Program. Also, engagements subject to permanent inspection by the PCAOB as described in Interpretation 6-9 of the Peer Review Standards Interpretations are excluded from the scope of the Peer Review Program. **Therefore unless otherwise stated, use of the term “A&A” throughout this form ONLY applies to those engagements in the scope of the peer review program as described above.**

If you need assistance in completing this form, contact the California Society of CPAs Peer Review Program at (650) 522-3094 or (800) 922-5272.

**Email, fax or mail the completed pages that apply to your firm changes to:**

CalCPA Peer Review Program  
1800 Gateway Dr, Ste. 200  
San Mateo, CA 94404  
Fax: (650) 522-3080  
Email: peerreview@calcpa.org

**NOTE:** All change forms must go through the administering entity for verification purposes. Once your 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(s) on a case by case basis.

**Description of Firm Changes**

**Change in Employment**  
Page 3

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 A&A hours of either firm are impacted by this change, this is considered a Firm Dissolution or Firm Merger for the purpose of peer review. Please complete the Firm Dissolution/Change in Ownership or Firm Merger section instead of this section. If you are leaving or joining a public accounting firm and the A&A practice of either firm is NOT impacted, please complete this section.

**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 the departure is not impacting the A&A hours of this firm.
- A partner is joining the firm and the addition is not impacting the A&A hours of 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) or marketing purposes

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 none of the A&A hours remain with the firm, complete either the Firm Purchase or Firm Sale section. This category should NOT be completed if you are an individual changing firms/jobs. The Change in Employment section should be used.

**Firm Dissolution or Change in Ownership**

Page 6

For peer review purposes, a dissolution of the A&A practice occurs when a partner(s) leaves a firm and a portion of the hours do not remain with the firm. When this occurs, the AICPA will determine whether there is a successor firm and whether any new firms are formed. This decision is made by evaluating the status of the A&A engagements performed in the 12 month period prior to the effective date of the dissolution. The 12 month period should only include engagements with periods ended during the 12 months prior to the dissolution where the reports on those engagements have been issued. The status of the partners, and possibly staff, in addition to other relevant information is also factored into the decision. Note: Change in ownership for peer review purposes is any change in the firm’s ownership that affects the A&A hours in the firm.

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 and none of the firms will be given successor firm status which would include peer review history.

**Firm Merger**

Page 8

If your firm is combining with another firm, complete this section. This includes situations where a partner has left one firm or a firm was dissolved, and that partner is joining another firm and bringing A&A engagements with him/her.

**Firm Purchase**

Page 10

If your firm is purchasing another firm, complete this section.

**Firm Sale**

Page 12

If you are 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 A&A practice from another firm (or firms). This ordinarily means a partner has sold his or her 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 A&A hours that are being brought to the “combined” firm. The percentage of the A&A hours should be calculated based on the A&A hours for the engagements performed with reports issued by the original firms in the 12 month period prior to the effective date of the merger. The 12 month period should only include engagements with fiscal year ends during the 12 months prior to the dissolution of the original firms 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**

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

If you are leaving or joining a public accounting firm and the A&A practice of either firm is NOT impacted, please complete this section. Also individuals that are no longer partners due to retirement or a change of industry (i.e. public accounting to private accounting), should complete this section. If you are leaving or joining a public accounting firm and A&A hours are impacted, this section should ONLY be completed in conjunction with other applicable sections that address the change (firm merger, dissolution, sale or purchase.)

If you primarily serve in an Education or Business Industry capacity 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: ___________________________ AICPA Member #: _______________________

**Change of Industry & Retirement Section**

Tell us which category you will be working in and provide your title:

<table>
<thead>
<tr>
<th>Business Category</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Public Accounting</td>
<td>____________________________________________________________________</td>
</tr>
<tr>
<td>☐ Business/Industry</td>
<td>____________________________________________________________________</td>
</tr>
<tr>
<td>☐ Education</td>
<td>____________________________________________________________________</td>
</tr>
<tr>
<td>☐ Government</td>
<td>____________________________________________________________________</td>
</tr>
<tr>
<td>☐ Law Firm</td>
<td>____________________________________________________________________</td>
</tr>
<tr>
<td>☐ Temporarily Left the Workforce</td>
<td></td>
</tr>
<tr>
<td>☐ Retired</td>
<td>If you have retired, please tell us the date of your retirement: ____________</td>
</tr>
</tbody>
</table>

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

If no, sign the form and provide us with your contact information on the following page. If yes, you will likely remain subject to peer review and you should provide the name & address of the organization in the space below where you will continue to perform A&A work following retirement:

**Leaving/Joining a Public Accounting Firm Section**

(and the A&A practice is not impacted)

I Left Firm/Company Name: ____________________________________________________________

Address: ____________________________________________________________________________

Phone Number: __________________________ Email Address: _________________________________

I Joined Firm/Company Name: __________________________________________________________

Address: ____________________________________________________________________________

Phone Number: __________________________ Email Address: _________________________________

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Change in Employment (continued)

Comments regarding the change in employment:

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 the bottom of page 1.

AICPA 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 or Change in Ownership**

For peer review purposes, a dissolution of the A&A practice occurs when a partner(s) leaves a firm and a portion of the A&A hours do not remain with the firm. When this occurs, the AICPA will determine whether there is a successor firm and whether any new firms are formed. The decision is made by evaluating the percentage of A&A hours calculated on engagements with periods ended during the 12 months prior to the dissolution. The status of the partners, and possibly staff, in addition to other relevant information is also factored into the decision. This also applies in the event of Change in Ownership.

In order to make the appropriate changes, you **MUST** provide 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 consolidated total **MUST equal 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 and none of the firms will be given successor firm status which would include peer review history.

**Effective Date of Dissolution or Change in Ownership:**

**AICPA Firm Number:**

**Original Firm Name:**

**List the names and addresses of any resulting firm(s) below.** 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 their position at the resulting firm, if applicable.

*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. The entity administering your peer review is not responsible for managing AICPA membership issues.*

**Resulting Firm Name (1):**

**Firm Address:**

**Phone Number:**

**Email Address:**

**Managing Partner Name(s):**

**Peer Review Contact Person:**

**Quality Control Partner(s):**

**A&A hours/percentage for this firm:**

---

**Resulting Firm Name (2):**

**Firm Address:**

**Phone Number:**

**Email Address:**

**Managing Partner Name(s):**
Firm Dissolution or Change in Ownership (continued)

Peer Review Contact Person: ____________________________________________________________

Quality Control Partner(s): ____________________________________________________________

A&A hours/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 hours/percentage for this firm: ________________

FIRMS’ 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): ________________________________

Today’s Date: ____________________________ Email Address: _______________________________

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**Firm Merger**

For each firm, indicate the percentage of A&A hours 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 consolidated 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.

Please review the IMPORTANT INFORMATION RELATED TO FIRM MERGERS on page 2 before proceeding.

Effective Date of Merger: ________________________________

Resulting Firm Name: ________________________________________________

______________________________________________________________

Please attach a list that details each AICPA member who will be practicing at the resulting firm. The listing must include information for each AICPA member: first & last name; AICPA Member number; the name of the firm they were employed by before the merger and their position at the resulting firm (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. The entity administering your peer review is not responsible for managing AICPA membership issues.*

Is the original firm still in existence? Yes _____ No _____

If yes, is the firm still performing any attest services? Yes _____ No _____

If yes, what type of attest services? ______________________________________

_____________________________________________________________________

The area below allows you to list the names and addresses of the merging firm(s). For each firm, indicate the percentage of A&A hours that each firm is contributing to the resulting firm. The consolidated percentage from all firms MUST total 100% in order to complete this section.

Original Firm Name (1): ________________________________________________

Firm Address: _________________________________________________________

Phone Number: ___________________________ Email Address: ___________________________

Firm Number: ___________________________

A&A hours/percentage for this firm: [ ]
Firm Merger (continued)

Original Firm Name (2):

Firm Address:

Phone Number: __________________________ Email Address: __________________________

Firm Number: __________________________

A&A hours/percentage for this firm: □

Original Firm Name (3) (if applicable):

Firm Address:

Phone Number: __________________________ Email Address: __________________________

Firm Number: __________________________

A&A hours/percentage for this firm: □

FIRMS’ A&A PERCENTAGES

Grand Total combined merged firms must equal 100%

Firm 1 A&A percentage: □

Firm 2 A&A percentage: □

Firm 3 A&A percentage: □

Grand Total: 100%

Comments:

Signature of Partner: __________________________ Date: __________________________

Title: __________________________ Phone Number: __________________________

Email Address: __________________________
**Firm Purchase**

If you purchased a firm or a firm’s A&A hours, please complete this section. If you purchased more than one firm, include additional information in the comments section. PLEASE review the IMPORTANT INFORMATION related to firm purchases on page 2 before proceeding. Complete pertinent sections only.

Effective date of purchase: __________________________

List the names and addresses of the firm(s) involved. Indicate the number of A&A hours brought into the resulting firm. The consolidated percentage from all firms (based on A&A hours) should total 100% in order to complete this section.

Name of Purchased Firm: __________________________________________________________

Firm Address: ____________________________________________________________________

Phone Number: __________________________ Email Address: ____________________________

Firm Number: ____________________________ A&A hours/percentage for this firm: ________

Purchasing Firm Name: _____________________________________________________________

Resulting Firm Name (if different): __________________________________________________

Firm Address: ____________________________________________________________________

Phone Number: __________________________ Email Address: ____________________________

Firm Number: ____________________________ A&A hours/percentage for this firm: ________

Name of Second Firm (if applicable): ________________________________________________

Firm Address: ____________________________________________________________________

Phone Number: __________________________ Email Address: ____________________________

Firm Number: ____________________________ A&A hours/percentage for this firm: ________

**FIRMS’ A&A PERCENTAGES**  
*Grand Total should equal 100%*

Purchased firm name A&A percentage: ________

Purchasing firm name A&A percentage: ________

Second firm (if applicable) A&A percentage: ________

Grand Total: 100%
**Firm Purchase (continued)**

You should attach a list that details each AICPA member who will be practicing at the resulting firm. The listing needs to include information such as: first & last name; AICPA Member number; the name of the firm they were employed by before purchase and their position at the resulting firm (staff, partner, sole practitioner).

*Any AICPA members impacted by these transactions should contact AICPA Member Services at (888) 777-7077 immediately to preserve their AICPA membership status. The entity administering your peer review is not responsible for managing AICPA membership issues.*

Is the purchased firm still in existence?   Yes ______  No ______

If yes, is the firm performing any attest services?   Yes ______  No ______  Unknown ______

If yes, what type of attest services?   ________________________________________________________________

________________________________________________________________________________________________________

Comments:

________________________________________________________________________________________________________

Signature of Partner: ________________________________________________________________

Title: ___________________________________________  Today’s Date: ______________________________

Phone Number: ____________________________  Email Address: _______________________

____________________________________________________________________________________________________
**Firm Sale**

If you are reporting the sale of your firm or your firm’s A&A hours, you should complete this section. In order to make the appropriate changes, you must provide all the information needed including addresses of all parties. PLEASE review the IMPORTANT INFORMATION related to firm sale on page 2 before proceeding with this section.

Effective Date of Sale: ____________________________

Name of Firm Sold: ____________________________________________________________

Name of Purchasing Firm: ______________________________________________________

Resulting Firm Name (if different): ________________________________________________

Did you work for the firm before the sale? ______________

In what capacity? 
  
  Staff _____  Sole Practitioner _____  Partner _____  Shareholder _____
  
  Other (Please List) ____________________________________________________________

Is your firm still in existence?  Yes _____  No _____  If yes, are you performing any attest services?  Yes _____  No _____

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

________________________________________________________

Any AICPA members impacted by this transaction should contact AICPA Member Services at (888) 777-7077 immediately to preserve their AICPA membership status. The entity administering your peer review is not responsible for managing AICPA membership issues.

**Comments:**

________________________________________________________

Signature of Partner: ____________________________________________________________

Title: __________________________________________________________  Today’s Date: ____________________________

Phone Number: ____________________________  Email Address: ______________________________________________

Submit completed form by mail, fax or email to CalCPA Peer Review Program

(See page 1 for contact information)