

AICPA Reviewer Requirements

A reviewer is required to complete a training course or courses that meet requirements established by the AICPA Peer Review Board, during the three-year period prior to the commencement of the review.

Requirements Applicable to Every Reviewer

A reviewer:

- Must be a member of the AICPA in good standing.
- Must be licensed to practice as a Certified Public Accountant.
- Must be associated as a partner, employee, or as a leased or per diem employee with an enrolled firm that, if previously reviewed, received an unmodified report on its system of quality control or an unmodified report on its off-site or engagement review.
- Must possess current knowledge of applicable professional standards.
- Must have at least five years of recent experience in the practice of public accounting in the accounting and auditing function.
- Must be currently active in public practice as a partner, employee, or as a leased or per diem employee at a supervisory level in the accounting or auditing function of a firm that is enrolled in the AICPA Peer Review Program, or that is a member of the Center Peer Review Program of the AICPA Division for CPA Firms (an “enrolled firm”).
- Must have achieved the level of either a) partner, or b) manager or person (including a leased or per diem employee) with equivalent supervisory responsibilities.
- Must meet the minimum CPE requirements in subjects relating to accounting and auditing, under Interpretation No. 4 to the Standards for Performing and Reporting on Peer Reviews.

Additional Requirements for System Review Team Captains

A team captain:

- Must be a partner of an enrolled firm that has received an unmodified report on its system of quality control for its accounting and auditing practice for the most recently completed peer review.
- Must have completed a training course or courses that meet requirements established by the AICPA Peer Review Board during the three-year period prior to the commencement of the review.

Additional Requirements for Engagement and Report Reviewers

An engagement and report reviewer:

- Must be associated as a partner, employee, or as a leased or per diem employee with an enrolled firm that has received, on its most recently completed peer review, either an unmodified report on its system of quality control or an unmodified report on its off-site or engagement review.
- Must have completed a training course or courses that meet requirements established by the AICPA Peer Review Board during the three-year period prior to the commencement of the review.

Note: Reviewers performing reviews on firms that are Center Peer Review Program members must be associated with the same section as the firm being reviewed.