

**Georgia Society of CPAs GSCPA PEER REVIEW PROGRAM**  
**North Tower, Suite 400 ENROLLMENT FORM**  
**3353 Peachtree Rd NE**  
**Atlanta, GA 30326-1026**  
**(404) 504-2958**  
**(404) 237-1291 (fax)**  
**smincey@gscpa.org**

**Instructions to Enrollment Form**

The GSCPA Bylaws (Article III, Section 9.d) require its members to practice in firms enrolled in a practice-monitoring program approved by the Board of Directors, if they are engaged in the practice of public accounting as a proprietor, partner or shareholder or as an employee who has been licensed as a CPA for more than two years.

A firm that performs services covered by either Statements on Auditing Standards (SASs), Statements on Standards for Accounting and Review Services (SSARSs)<sup>1</sup> Statements on Standards for Attestation Engagements (SSAEs), and the Government Auditing Standards (the Yellow book), issued by the U.S. General Accounting Office (GAO) is to be enrolled in the GSCPA Peer Review Program.

<sup>1</sup>SSARSs that provide an exemption from those standards in certain situations are likewise excluded from this definition of an accounting and auditing practice for peer review purposes.

**Name and address of the main office of the firm (including sole practitioners)**

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**Information about your firm:**

1. Name of managing partner or equivalent: Mr. \_\_\_\_\_ Ms. \_\_\_\_\_

First Name M.I. Last Name

Telephone Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_ Fax Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_

Email address: \_\_\_\_\_

2. (a) Number of proprietors, partners, shareholders (owners) and non-CPA owners: \_\_\_\_\_

(b) Number of CPA owners: \_\_\_\_\_

3. Number of CPAs including owners: \_\_\_\_\_

4. Range of professionals<sup>1</sup> including owners:

\_\_\_\_\_ One \_\_\_\_\_ 2-5 \_\_\_\_\_ 6-10 \_\_\_\_\_ 11-19 \_\_\_\_\_ 20-49 \_\_\_\_\_ 50-99 \_\_\_\_\_ 100+

5. Total number of engagements performed under the Statements on Auditing Standards, examinations of prospective financial statements under the Statements on Auditing Standards for Attestation Engagements (SSAEs), and Government Auditing Standards expected to be performed next year.

\_\_\_\_\_ None \_\_\_\_\_ 1 to 5 \_\_\_\_\_ 6 to 9 \_\_\_\_\_ 10+

6. Does the firm perform:

Reviews<sup>2</sup>? \_\_\_\_\_ Yes \_\_\_\_\_ No

Compilations<sup>2</sup> with disclosures? \_\_\_\_\_ Yes \_\_\_\_\_ No

Compilations of financial statements where

“Selected Information—Substantially all

Disclosures Required are Not Included”? \_\_\_\_\_ Yes \_\_\_\_\_ No

Compilations without disclosures? \_\_\_\_\_ Yes \_\_\_\_\_ No

Engagements performed under the SSAEs<sup>2</sup>,

excluding the engagements referred to in

question 5? \_\_\_\_\_ Yes \_\_\_\_\_ No

Year-end of first engagement issued \_\_\_\_\_

7. What is the number of SEC clients for which the firm is principal auditor-of-record? \_\_\_\_\_

8. Has the firm entered into an arrangement with a non-CPA owned entity<sup>3</sup> with which the firm is closely aligned?

\_\_\_\_\_ Yes \_\_\_\_\_ No

9. If “yes” please describe (name, location, nature of association, etc.) \_\_\_\_\_

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**Information needed to enroll in the GSCPA Peer Review Program:**

Applicant’s statement: To the best of our knowledge and belief, the information submitted herewith is true and correct. We understand that acceptance of this application will enroll our firm in the GSCPA Peer Review Program. We agree to be bound by the policies and procedures for the peer review program, including those, which may restrict our right to resign from the program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in Section 2100 of the *AICPA Peer Review Program Manual*. We also understand that if all the owners of the firm who are members of the GSCPA resign while a peer review is in process, the firm will not be dropped from the program until the review is complete.

\_\_\_\_\_  
Firm

\_\_\_\_\_  
Signature Date

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<sup>1</sup>The term “professionals” as used herein refers to all personnel who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, Professional Standards, vol. 2, QC sec. 20.03, footnote 4)

<sup>2</sup>The term “compilation” and “review” as used herein refer to compilation and review engagements performed under SSARS. “Financial forecasts and projections” as used herein refers to compilation or agreed-upon procedures engagements of prospective financial statements performed under SSAE, Financial Forecasts and Projections (AICPA, Professional Standards, vol.1, AT sec. 200). Examinations performed under those standards are included in question 5.

<sup>3</sup>Certain portions of the CPA firm’s system of quality control may reside at or operate in conjunction with the system of control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm’s attest practice are owned by CPAs.