

Welcome to Peer Review

Below are some helpful hints to help you get through the peer review process. If your firm no longer does work that requires a peer review, please contact the GSCPA Peer Review Coordinator, Laura Harrison at 404-504-2958 or lharrison@gscpa.org to resign your firm from the program.

1. CPE class – Upcoming Peer Review: Is Your Firm Ready?

- a. June 18, 2019 - The GSCPA has an in-person class (which I will be attending) [Click this Link to Register](#)
- b. On demand – The AICPA has a self-study version of this class (in case you can't make it to Atlanta in June) [Click Here For Information](#)

2. PRIMA is the AICPA's peer review website – everything concerning your peer review will go through this website. Please check for emails from PRIMA starting six months before your peer review due date. The PRIMA website is located at: <https://prima.aicpa.org> **Use the same user name and password you use for the AICPA website – if you need help with your password contact AICPA Member Services at 888-777-7077.**

- a. **PRIMA Notifications** - When you have items to complete in PRIMA, you will receive an email notification from prima@aicpa.org, instructing you to log into PRIMA. For descriptions of the "Home" tab navigation, see [Navigating Firm Home Screen In PRIMA](#)
- b. **Action Items** - On the home page, also known as your dashboard, you will find the "Action Items" section. Items that you need to complete will be listed under "Action Items."
- c. **PRIMA Help Articles** - The AICPA Peer Review Program has developed a knowledge base for PRIMA users that contains help articles with PRIMA user instructions and information. These articles include screenshots as well as short demonstration videos. The help site can be accessed from the orange "Help" link in the top right corner of the PRIMA home page.

3. Filling out your firm's Peer Review Information (PRI)

Once prompted in PRIMA to complete the Peer Review Information form, perform the following steps:

Under **Action Items**, click the Peer Review Information (PRI) **Case ID**.

AICPA.org Store My Account > Sign Out About Help

Home For Firms My Reviews For Peer Reviewers

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Announcements [Read All](#)

Access the Knowledge Base for PRIMA instructions on completing tasks within the peer review process. To access the Knowledge Base, click "Help" on the gray navigation bar in the top right corner of your screen.

To find Firm and Reviewer instructional articles in the Knowledge Base, go to the search field in the top left of your screen, type "instructions" with quotation marks and press Enter on your keyboard. Scroll through the results until you find instructions for firms and reviewers. You can also navigate to these articles by clicking "View all" under the top left box titled General Information.

Instructions

- Items ready for you to work on will be located under the Action Items.
- Click on the link in the Case ID column to open case and complete task.
- Click on paper clip icon, located in the Comments column, to see revisions that have been requested.

Action Items [See All](#) [Refresh List](#)

Case ID	Review Number	Firm Number	Firm Name	Task Description	Status	Received Date	Comments
PRI-471324				Complete Peer Review Info	Open-PRI-Requested	04/25/2018	

My Firm's Open Reviews [My Associated Firm\(s\)](#)

Instructions

- The "My Firm's Open Reviews" section will show the status of your firm's peer review and who it is assigned to.
- The case will let you open when there is an action ready for you to take on your firm's peer review.
- Click the "Make an Edit" button if you need to edit your firm's scheduling information after it has been submitted.

Case ID	Review Number	Firm Number	Firm Name	Task Description	Status	Assigned To	Review Type
PRI-471324				Complete Peer Review Info	Open-PRI-Requested	Firm	System Review

Instructions

- Instructions for Firms
- Instructions for Reviewers

View Letters

9 Items

Important Information

1 Items

Contact Us:
PRIMA Instructions & Videos
Email: prsupport@aicpa.org
Phone: 919.402.4502

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Review **Introduction** and click **Next**.

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Peer Review Information [Open-PRI-Requested](#)

Firm Name: Firm Number:

1 Introduction 2 Firm Information 3 Industries & Practice Areas 4 Summary 5 Acknowledgement

Introduction

The Peer Review Information Form asks about your firm's practice to identify your firm's peer review needs.

The goal of practice monitoring, the peer review program itself, and the AICPA's Enhancing Audit Quality initiative is to promote quality in the accounting and auditing services provided by the CPA firms (and individuals) subject to Standards for Performing and Reporting on Peer Reviews.

Accurate responses to questions on this form regarding the nature of your firm's practice are imperative to the administration and performance of your firm's peer review. Failure to properly represent your firm's practice may result in your firm's enrollment in the Peer Review Program being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies. If you are uncertain about how to classify any engagements, consider consulting AICPA Professional Standards or your peer reviewer.

[Help](#) [Save](#) [Next >>](#)

Review **Firm Information**. Update details, if needed.

Note: If the Managing Partner or Peer Review Contact is not visible and you are the managing partner, please send an email to prsupport@aicpa.org with your name and email address to update the information in PRIMA.

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AICPA Home For Firms My Reviews For Peer Reviewers

Peer Review Information Open-PRI-Requested

Firm Name: Firm Number:

1 2 3 4 5
Introduction Firm Information Industries & Practice Areas Summary Acknowledgement

Firm Information

Firm Name
Firm Number
Address Line 1
Address Line 2
City
State
ZIP Code

Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information by contacting the Peer Review Team at 919.402.4502.

Employer Identification Number

Instructions: include only numeric fields; do not include any dashes or hyphens.

Firm EIN* 569478123
Update EIN

Associations

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Click **Next**.

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Phone number
Address Line 1
Address Line 2
City
State
Zip Code
Email Address

Firm Personnel

Enter the number of personnel that provide A&A (including Non-CPAs) services in each category below.

Personnel That Provide A&A Services	
Partners	1
Managers	1
Leased or Per Diem	0
Other professionals	0
Total In Firm	2

Total CPAs & PAs (including Non-A&A Personnel)

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Review **Engagement Levels of Service To Determine Review Type**. Update your responses as necessary.

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Engagement Levels of Service To Determine Review Type

Instructions:

Your responses to the following questions will determine whether your firm will have an engagement review or system review, or confirm that your firm does not perform any A&A engagements.

Has your firm performed engagements under the following standards with periods ending (whether issued or not) during the year?

Please note: For financial forecasts, projections and agreed upon procedures, please select 'Performed/Expect to Perform' for the relevant level of service if you have performed an engagement with a report date during the year.

Statements on Auditing Standards (SAS)

Code	Practice Area	Response
9	Audits Under Statements on Auditing Standards	Performed

Government Auditing Standards (GAS)

Code	Practice Area	Response
25	Financial Audits (GAS)	Did not Perform/Do not Expect to Perform
26	Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS)	Did not Perform/Do not Expect to Perform
27	Performance Audits (GAS)	Did not Perform/Do not Expect to Perform

International Standards

Code	Practice Area	Response
International Standards on Auditing Assurance Engagements and related Services (ISAC) or any other		

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Review **PCAOB Reports** selections. Update your responses as necessary.

If your firm is not registered with the PCAOB, answer "No" to all questions. If your firm is registered with the PCAOB, using the categories on the Form 2 submitted to the PCAOB, indicate which services were provided with period ends during your peer review year.

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62	Review Engagements (SSAE)	Did not Perform/Do not Expect to Perform
63	Agreed-upon Procedures Engagements (SSAE)	Did not Perform/Do not Expect to Perform

PCAOB Reports

For engagements with period ends during your peer review year, using the categories on the Form 2 submitted to the PCAOB, indicate which services were provided.

Did/will you submit a Form 2 to the PCAOB for engagements with period ends during your peer review year? If 'No' then answer the next three questions 'No.' If 'Yes' then answer the questions for engagements with period ends during your peer review year. Yes No

Audit Reports Issued by the Firm for Issuers. Yes No

Audit Reports Issued by the Firm for Broker Dealers (including required attestation reports). Yes No

Audit Reports for Issuers Where the Firm Played a Substantial Role in the Audit. Yes No

Independence Standards

What independence standards apply for engagements that you perform?
Before making your selection below, you must click here to review this list of examples of engagements where SEC independence rules may apply.

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Review **Independence Standards**. Update your responses as necessary.

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Independence Standards

What independence standards apply for engagements that you perform?
 Before making your selection below, you must click here to review this list of examples of engagements where SEC independence rules may apply.

Select All	
<input checked="" type="checkbox"/>	AICPA
<input type="checkbox"/>	DOL
<input type="checkbox"/>	GAGAS (GAO Yellow Book)
<input type="checkbox"/>	Other
<input type="checkbox"/>	PCAOB
<input type="checkbox"/>	SEC !
<input type="checkbox"/>	No A&A Engagement Performed
<input type="checkbox"/>	IESBA

Must-Select & Must-Cover Engagements

Instructions:

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Review **Must-Select & Must-Cover Engagements**. Update your responses as necessary.

Note: If none are applicable to your firm, select **None of the Must-Select or Must-Cover Practice Areas/Industries Apply**.

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Other Government & Compliance Engagements

Select All That Apply	Code	Description
<input type="checkbox"/>	320	School Districts
<input type="checkbox"/>	325	State & Local Governments

Brokers and Dealers

Select All That Apply	Code	Description
<input type="checkbox"/>	440	Carrying Broker-Dealers !
<input type="checkbox"/>	450	Non-Carrying Broker-Dealers

Statement on Standards for Attestation Engagements (SSAE)

Select All That Apply	Code	Description
<input type="checkbox"/>	312	Service organizations (SOC 1 Reports)
<input type="checkbox"/>	313	Service organizations (SOC 2 Reports)

None-Must Select Must Cover Engagements

Select All That Apply	Code	Description
<input checked="" type="checkbox"/>	9998	None of the Must-Select or Must-Cover Practice Areas/Industries apply

Other Practice Areas & Industries

Instructions:

Please indicate below, and update as necessary for engagements (whether issued or not) in all practice areas/industries your firm has performed, with periods ending during the year (or report dates during the year, for financial forecasts, projections and agreed upon procedures) that would require a System Review.

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For Engagement Reviews, indicate if your firm is a provider of **Quality Control Materials**.

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<input type="checkbox"/>	460	Entities subject to Regulation Crowdfunding	
<input type="checkbox"/>	900	Any type of engagement that would subject the accountant to SEC independence rules	
<input type="checkbox"/>	902	Cyber Security engagements subject to SSAE	

None-Other Practice Areas & Industries

Select All That Apply	Code	Description	
<input checked="" type="checkbox"/>	9999	None of the Other Practice Areas/Industries apply	

Concentrations of Other Practice Areas & Industries

Instructions:

The list below includes your selections from the 'Other Practice Areas & Industries' section above.

Indicate the individual practice areas or industries in which over ten percent of your firm's practice hours are concentrated (only those hours related to engagements requiring a system review that are not subject to *permanent inspection* by the PCAOB).

Select All That Apply	Code	Description	
<input type="checkbox"/>	190	Finance Companies	

Quality Control Materials

If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials?

No
Select One
Yes
No
Not Applicable

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For System Reviews only, review the **Other Practice Areas & Industries** and select those applicable to the engagements that require your firm to have a System Review.

Note: If none are applicable to your firm, select **None of the other Practice Areas/Industries** apply.

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<input type="checkbox"/>	115	Airlines	
<input type="checkbox"/>	120	Auto Dealerships	
<input type="checkbox"/>	145	Gaming	
<input type="checkbox"/>	150	Colleges and Universities	
<input type="checkbox"/>	155	Common Interest Realty Associations	
<input type="checkbox"/>	165	Construction Contractors	
<input type="checkbox"/>	195	Franchisors	
<input type="checkbox"/>	250	Not-for-Profit Organizations (including voluntary health & welfare organizations)	
<input type="checkbox"/>	268	Personal Financial Statements	
<input type="checkbox"/>	314	Service Organizations (SOC 3 Reports)	
<input type="checkbox"/>	330	Telephone Companies	
<input type="checkbox"/>	335	Utilities	
<input type="checkbox"/>	460	Entities subject to Regulation Crowdfunding	
<input type="checkbox"/>	900	Any type of engagement that would subject the accountant to SEC independence rules	
<input type="checkbox"/>	902	Cyber Security engagements subject to SSAE	

None-Other Practice Areas & Industries

Select All That Apply	Code	Description	
<input checked="" type="checkbox"/>	9999	None of the Other Practice Areas/Industries apply	

Quality Control Materials

If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials?

No

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For System Reviews only, selections from the previous step are listed under **Concentrations of Other Practice Areas & Industries**. Follow the instructions to indicate the applicable concentrations, then indicate if your firm is a provider of **Quality Control Materials**.

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902 Cyber Security engagements subject to SSAE

None-Other Practice Areas & Industries

Select All That Apply	Code	Description
<input type="checkbox"/>	9999	None of the Other Practice Areas/Industries apply

Concentrations of Other Practice Areas & Industries

Instructions:

The list below includes your selections from the 'Other Practice Areas & Industries' section above.

Indicate the individual practice areas or industries in which over ten percent of your firm's practice hours are concentrated (only those hours related to engagements requiring a system review that are not subject to **permanent inspection** by the PCAOB).

Select All That Apply	Code	Description
<input type="checkbox"/>	125	Banks, Savings Institutions, & Credit Unions
<input type="checkbox"/>	190	Finance Companies
<input type="checkbox"/>	240	Life Insurance Companies

Quality Control Materials

If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials?

Select One
Select One
Yes
No
Not Applicable

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Click **Next**.

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902 Cyber Security engagements subject to SSAE

None-Other Practice Areas & Industries

Select All That Apply	Code	Description
<input type="checkbox"/>	9999	None of the Other Practice Areas/Industries apply

Concentrations of Other Practice Areas & Industries

Instructions:

The list below includes your selections from the 'Other Practice Areas & Industries' section above.

Indicate the individual practice areas or industries in which over ten percent of your firm's practice hours are concentrated (only those hours related to engagements requiring a system review that are not subject to **permanent inspection** by the PCAOB).

Select All That Apply	Code	Description
<input checked="" type="checkbox"/>	125	Banks, Savings Institutions, & Credit Unions
<input type="checkbox"/>	190	Finance Companies
<input type="checkbox"/>	240	Life Insurance Companies

Quality Control Materials

If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials?

No

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Review the **Summary**. To print the summary before submitting, click **Print**.

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Peer Review Information

Open-PRI-Requested

Firm Name: Firm Number:

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Print

Firm Information Summary

Firm Information

Firm Name
Firm Number
Address Line 1
Address Line 2
City
State
ZIP Code

Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information by contacting the Peer Review Team at 919.402.4502.

Employer Identification Number

Instructions: include only numeric fields; do not include any dashes or hyphens.

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Click **Next**.

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Peer Review Information

Open-PRI-Requested

Firm Name: Firm Number:

1 Introduction 2 Firm Information 3 Industries & Practice Areas 4 Summary 5 Acknowledgement

Print

Firm Information Summary

Firm Information

Firm Name
Firm Number
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Address Line 2
City
State
ZIP Code

Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information by contacting the Peer Review Team at 919.402.4502.

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Select **Acknowledgements**.

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Select **Acknowledgements**

Accuracy of Information Provided - To the best of my knowledge and belief, the information submitted is true and correct. The information submitted has been completed or reviewed by my firm's Peer Review Contact or Managing Partner, and I understand I am required to update my firm practice and other scheduling information for any changes.

This includes whether the firm subsequently

- performs an engagement in a new practice area or industry;
- expects to perform an engagement in a new practice area or industry;
- no longer expects to perform an engagement that was the only engagement in that practice area or industry, that is within the peer review's scope.

This also applies whether the year-end (or report date, for financial forecasts, projections, or agreed upon procedures) falls within the peer review year or the period subsequent to it.

I understand that failure to properly represent my firm's practice, including relationships or transactions with reviewing firms and team/review captains and team members (and their firms) that may give rise to a conflict of interest or the appearance of independence being impaired, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.

The AICPA has created an Assurance Research Advisory Group (ARAG), which seeks to drive research relative to assurance issues that are most pressing to the profession by requesting and funding research proposals from academia. In addition to providing funding, the AICPA facilitates the voluntary disclosure of anonymized peer review data to research teams who submit an approved proposal. The goal of this voluntary process is to encourage research into the correlations between firm policies/characteristics and performance (as measured by peer review results), thereby identifying factors which influence audit quality in support of the Enhancing Audit Quality initiative. Data will be anonymized before it is provided to researchers such that there will be no indication of a firm's name, employer identification number, location or the name of its personnel. All members of the research teams will be required to sign a confidentiality agreement before receiving the data. The types of data which will be shared with researchers are described [here](#).

Please note that by submitting your Peer Review Information Form, you voluntarily agree that your firm's anonymized peer review data will be shared with approved research teams UNLESS YOU CHECK THIS BOX TO OPT OUT

For further information and other questions and answers, click [here](#).

Help Save << Back Submit & Complete Scheduling Form Later Submit & Continue to Scheduling Form

To submit the form and open the scheduling case so that you can select a reviewer, click **Submit & Continue to Scheduling Form**. To submit the PRI and complete scheduling later, click **Submit & Complete Scheduling Form Later**. A scheduling case will be added to the **Action Items** list on the **Home** tab.

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Select **Acknowledgements**

Accuracy of Information Provided - To the best of my knowledge and belief, the information submitted is true and correct. The information submitted has been completed or reviewed by my firm's Peer Review Contact or Managing Partner, and I understand I am required to update my firm practice and other scheduling information for any changes.

This includes whether the firm subsequently

- performs an engagement in a new practice area or industry;
- expects to perform an engagement in a new practice area or industry;
- no longer expects to perform an engagement that was the only engagement in that practice area or industry, that is within the peer review's scope.

This also applies whether the year-end (or report date, for financial forecasts, projections, or agreed upon procedures) falls within the peer review year or the period subsequent to it.

I understand that failure to properly represent my firm's practice, including relationships or transactions with reviewing firms and team/review captains and team members (and their firms) that may give rise to a conflict of interest or the appearance of independence being impaired, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.

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Please note that by submitting your Peer Review Information Form, you voluntarily agree that your firm's anonymized peer review data will be shared with approved research teams UNLESS YOU CHECK THIS BOX TO OPT OUT

For further information and other questions and answers, click [here](#).

Help Save << Back Submit & Complete Scheduling Form Later Submit & Continue to Scheduling Form

4. Scheduling

- If you need to find someone to do your peer review you can go to this link to search https://peerreview.aicpa.org/reviewer_Search.html
- Once you have the list of qualified reviewers (generated from the link above) you must reach out to the reviewers and have one of them agree to do your peer review **BEFORE** scheduling them in PRIMA. Reaching out to several reviewers on the list is encouraged – they all have different schedules and prices.
- Once you have picked a peer reviewer and your peer reviewer has agreed to do your review you need to go into PRIMA and schedule them. **DO NOT LET THE REVIEWER BEGIN WORK ON YOUR PEER REVIEW UNTIL THEY ARE SCHEDULED & APPROVED WITHIN PRIMA!** Here are the instructions on how to schedule the reviewer in PRIMA:

Under **Action Items**, click the scheduling (SCH) **Case ID**.

The screenshot shows the AICPA PRIMA web application interface. The top navigation bar includes 'AICPA.org', 'Store', 'My Account', 'Sign Out', 'About', and 'Help'. The main navigation bar has 'Home', 'For Firms', 'My Reviews', and 'For Peer Reviewers'. The 'Home' page features an 'Announcements' section with a 'Read All' link. Below this is an 'Instructions' section with a 'Refresh List' button. The 'Action Items' section contains a table with the following data:

Case ID	Review Number	Firm Number	Firm Name	Task Description	Status	Received Date	Comments
SCH-330018				Enter Scheduling Information	Open-SCH-Info-Req	04/30/2018	

Below the table is a section for 'My Firm's Open Reviews' with a 'My Associated Firm(s)' link. The 'Instructions' section below that provides details on how to use the 'My Firm's Open Reviews' section.

Review **Introduction** and click **Next**.

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Scheduling

Open-SCH-Info-Req

Firm Name: Firm Number:

Review Number:

1 2 3 4 5 6

Introduction Review Information Sharing Peer Review Info Team Type Select Captain Summary

Introduction

You have previously responded to questions in the Peer Review Information (PRI) about your firm's practice so that the AICPA Peer Review Program can identify your peer review needs and quality control risks. The following information is necessary to schedule your firm's peer review. Approval of this information and your peer review team must be obtained prior to commencement of the review. Your firm is required to respond to all questions as a condition of cooperation with the AICPA Peer Review Program.

Help Save **Next>**

Review the review information and click **Next**.

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Scheduling

Open-SCH-Info-Req

Firm Name: Firm Number:

Review Number:

1 2 3 4 5 6

Introduction **Review Information** Sharing Peer Review Info Team Type Select Captain Summary

Review Information

Review Number: 557272

Peer Review Due Date: 07/31/2018

Review Type

Based on responses in your firm's Peer Review Information Form, your firm is required to have a System Review, which focuses on a firm's system of quality control.

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Review the **Facilitated State Board Access (FSBA)** information and select if you want to opt out.

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Facilitated State Board Access (FSBA)

The AICPA has implemented a process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board/licensing body (hereinafter referred to as BOA) web site. The goal of this process is to create a nationally uniform system through which CPA firms can satisfy BOA peer review information submission requirements and increase transparency. For more information, click here.

We are engaged in an ongoing collaborative effort with the AICPA and state CPA societies for this to be the primary process by which all BOAs obtain peer review results. Over time, this process will help to make the submission of firm's peer review information easier. **This process may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so be sure to follow your BOA's information submission requirements until further notified.**

In accordance with AICPA Facilitated State Board Access requirements, I voluntarily agree that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain required actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the state board of accountancy in the state in which my firm's main office is located, which is the Mississippi State Board of Public Accountancy. I AGREE TO MAKE MY FIRM'S PEER REVIEW RESULTS AVAILABLE TO THE STATE BOARD UNLESS I CHECK THE BOX BELOW TO OPT OUT.

Do you want to Opt Out of FSBA?

Your firm's peer review results will be made available to the Mississippi State Board of Public Accountancy. Authorized representatives at the Board of Accountancy will have access to peer review documents once your firm's review is accepted. If you have any questions, please contact your administering entity. You may change your opt out selection at any time by logging into PRIMA and updating your FSBA selection.

Additional States

You may expand access to additional BOAs that are not prohibited from accessing FSBA. To do so, make your selections below:

Select All States

<input type="checkbox"/> Alabama	<input type="checkbox"/> Arkansas	<input type="checkbox"/> Arizona
<input type="checkbox"/> California	<input type="checkbox"/> Colorado	<input type="checkbox"/> Connecticut
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Delaware	<input type="checkbox"/> Georgia
<input type="checkbox"/> Guam	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Iowa

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If applicable, under **Additional States**, select states to expand access to additional BOAs.

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Additional States

You may expand access to additional BOAs that are not prohibited from accessing FSBA. To do so, make your selections below:

Select All States

<input type="checkbox"/> Alabama	<input type="checkbox"/> Arkansas	<input type="checkbox"/> Arizona
<input type="checkbox"/> California	<input type="checkbox"/> Colorado	<input type="checkbox"/> Connecticut
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Delaware	<input type="checkbox"/> Georgia
<input type="checkbox"/> Guam	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Iowa
<input type="checkbox"/> Idaho	<input type="checkbox"/> Illinois	<input type="checkbox"/> Kansas
<input type="checkbox"/> Kentucky	<input type="checkbox"/> Louisiana	<input type="checkbox"/> Maryland
<input type="checkbox"/> Maine	<input type="checkbox"/> Michigan	<input type="checkbox"/> Minnesota
<input type="checkbox"/> Montana	<input type="checkbox"/> North Carolina	<input type="checkbox"/> North Dakota
<input type="checkbox"/> Nebraska	<input type="checkbox"/> New Hampshire	<input type="checkbox"/> New Jersey
<input type="checkbox"/> New Mexico	<input type="checkbox"/> Nevada	<input type="checkbox"/> New York
<input type="checkbox"/> Ohio	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Oregon
<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Rhode Island	<input type="checkbox"/> South Carolina
<input type="checkbox"/> South Dakota	<input type="checkbox"/> Tennessee	<input type="checkbox"/> Texas
<input type="checkbox"/> Utah	<input type="checkbox"/> Virginia	<input type="checkbox"/> Virgin Islands
<input type="checkbox"/> Vermont	<input type="checkbox"/> Washington	<input type="checkbox"/> West Virginia
<input type="checkbox"/> Wyoming		

Public File

By electing to opt out of the Peer Review Facilitated State Board Access process, the AICPA shall make the results of the review, or other information related to the acceptance or completion of the review, available to the public, except

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Review the **Public File** information, and select if you want your firm's results to be included.

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Public File

Paragraph 146 of the *Peer Review Standards* states that neither the administering entity nor the AICPA shall make the results of the review, or other information related to the acceptance or completion of the review, available to the public, except as authorized or permitted by the firm under certain circumstances.

Firms that are currently members of the PCPS, EBPAQC, or GAQC already have their peer review results included on the AICPA's Public File website.

Although your firm is not a member of those groups, your firm has the option to voluntarily disclose to the public its peer review results on the AICPA Public File website, along with its –

- Peer review report
- Peer review acceptance letter
- Letter of response (if applicable)
- Signed acceptance letter agreeing to corrective actions (if applicable)
- Notification of completed corrective actions (if applicable)

Do you want to include your firm's peer review results and documents on the AICPA Public File?

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Do you want to include your firm's peer review results and documents on the AICPA Public File?

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Review **Type Of Review Team** and click **Next**.

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AICPA Home For Firms My Reviews For Peer Reviewers

Scheduling Open-SCH-Info-Req

Firm Name: Firm Number:

Review Number:

1 Introduction 2 Review Information 3 Sharing Peer Review Info 4 Team Type 5 Select Captain 6 Summary

Type Of Review Team:

Firm On Firm
Your firm will have a Firm on Firm Review ⓘ

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Search for the reviewer / team captain by entering **Member Number, Member Name, Firm Number, or Firm Name** and click **Search**.

For tips on searching for a reviewer, see Finding Team / Review Captain in PRIMA.

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AICPA Home For Firms My Reviews For Peer Reviewers

Please select the Captain by searching below. Only reviewers who have met the initial qualifications to be a peer reviewer will display. ⓘ
The Captain will select the additional team members.

Search Reviewer By ⓘ

Member Number First Name Last Name Firm Number Firm Name

Search

Enter at least one search criterion for results

Can't find your reviewer? ⓘ

- Search by only 1 criteria
- Search by only the member number and do not include a zero at the beginning

Captain

Member Number:
Member Name:
Email Address:
Firm Name:
Firm Number:

Firm Independence

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the Peer Review Standards Interpretations regarding Independence, Integrity and Objectivity for more detailed guidance and examples.

By submitting this form to the team captain, you agree to have your review performed by the team/review captain and acknowledge there are no relationships or transactions between the reviewed firm and the reviewing firm (including reviewing firm's affiliates) that would be in a conflict of interest or the appearance of independence. Help Issues

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Select the reviewer / captain.

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Please select the Captain by searching below. Only reviewers who have met the initial qualifications to be a peer reviewer will display.
 The Captain will select the additional team members.

Search Reviewer By

Member Number First Name Last Name Firm Number Firm Name

Search

Can't find your reviewer?

- Search by only 1 criteria
- Search by only the member number and do not include a zero at the beginning

	Member Number	Member Name	Firm Number	Firm Name
⊕		Bob Roberts		

Captain

Member Number:

Member Name: Bob Roberts

Email Address:

Firm Name:

Firm Number:

Firm Independence

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By submitting this form to the team captain, you agree to have your review performed by the team/review captain and acknowledge there are no relationships or transactions between the reviewed firm and the reviewing firm (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

If the team/review captain adds additional team members you will receive a notification to reaffirm your firm's independence.

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Review **Firm Independence** and click **Next**.

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Search

Can't find your reviewer?

- Search by only 1 criteria
- Search by only the member number and do not include a zero at the beginning

	Member Number	Member Name	Firm Number	Firm Name
⊕		Bob Roberts		

Captain

Member Number:

Member Name: Bob Roberts

Email Address:

Firm Name:

Firm Number:

Firm Independence

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Click **Submit to Captain**.

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AICPA Home For Firms My Reviews For Peer Reviewers

Scheduling

Open-SCH-Information-Requested

Firm Name: Firm Number:

Review Number:

- 1 Introduction
- 2 Review Information
- 3 Sharing Peer Review Info
- 4 Team Type
- 5 Select Captain
- 6 Summary

Review Information

Review information

Review Number: 657272

Peer Review Due Date: 07/31/2018

Review Type

Based on responses in your firm's Peer Review Information Form, your firm is required to have a System Review, which focuses on a firm's system of quality control.

- > Peer Review Information
- > Review Team Information
- > Team Captain Details

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The team captain will be notified to agree to perform the review. They will enter review dates. They will enter additional team members, if applicable.

If there are scheduling errors or added team members, the scheduling form will be returned to the firm for corrections and/or to confirm team independence.

5. Most importantly if you need any help during your peer review please feel free to reach out to us at 404-504-2998 or peerreview@gscpa.org