

**INFORMATION REQUIRED FOR SCHEDULING QCM REVIEWS**

**PROVIDER INFORMATION**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Provider ID (Association Code or Firm No. if applicable, otherwise N/A): \_\_\_\_\_

**REVIEW DUE DATE (date that all review documents must be completed and submitted to the National PRC):**

\_\_\_\_\_

**REVIEW YEAR-END<sup>1</sup> (the QCM review will address the period ended this date):** \_\_\_\_\_

1) Mailing Address (if different from above):

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Please indicate the reason for the different address:

Change of office address.                       Other (specify) \_\_\_\_\_

2) Provider Contact                       Mr.  Ms.

\_\_\_\_\_ MI \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

Fax (\_\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

3) **ALL PROVIDERS** – Please provide a list of those materials which will be subject to review.

4) **CPA FIRM PROVIDERS ONLY** – Please provide a list of those directly involved in or responsible for the materials, those that report to such individuals, and any partners that are in the same office(s) where the materials are developed.

5) Provider client base (i.e. number of firms using the materials):

1 – 49     50 – 99     100 – 499     500 – 999     1,000 – 4,999     5,000+

\_\_\_\_\_  
<sup>1</sup> Ordinarily, the QCM review year-end is three years from the previous year-end and the due date is three years and six months from the year-end of the previous QCM review. If this is an initial QCM review, the QCM review year-end is to be mutually agreed upon by the provider and reviewing firm, and this field will indicate "INITIAL." If you have applied for a change in QCM review year-end through the National PRC, this field will also indicate the new year-end.

QCM reviews are administered by the National Peer Review Committee (NPRC) at the AICPA and your organization will be subject to the [NPRC's administrative fee structure for QCM reviews](#).

6) Formation of review team.

Firm on Firm—You select a qualified firm to perform the review. The following is a link to the AICPA Online Reviewer Search. <http://peerreview.aicpaservices.org/resume/default.asp>

Association Formed Team (for materials developed by a firm only)—The association of CPA firms that your firm belongs to will select the review team. **(The association must be authorized by the AICPA Peer Review Board to arrange and carry out peer reviews for its member firms.)**

7) Indicate the estimated date that review fieldwork will commence: \_\_\_\_\_. This date should be prior to the due date on page 1. The provider should advise the National PRC of the individuals selected to perform the review via Exhibit 1. The review team should be approved before the commencement of the review.

9) Please check all the appropriate boxes for the industries covered by the materials you plan to have reviewed:

- |                              |  |                              |  |
|------------------------------|--|------------------------------|--|
| <input type="checkbox"/> 005 | Audits Under Government Auditing Standards (Yellow Book) <b>(Excluding Single Audit Act (A-133) Engagements)</b>   | <input type="checkbox"/> 312 | Service Organizations (SOC 1 Reports <sup>3</sup> )                  |
| <input type="checkbox"/> 007 | Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year) <sup>2</sup> | <input type="checkbox"/> 320 | School Districts   |
| <input type="checkbox"/> 013 | Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)   | <input type="checkbox"/> 325 | State & Local Governments  |
| <input type="checkbox"/> 110 | Agricultural, Livestock, Forestry & Fishing  | <input type="checkbox"/> 330 | Telephone Companies  |
| <input type="checkbox"/> 115 | Airlines   | <input type="checkbox"/> 335 | Utilities  |
| <input type="checkbox"/> 120 | Auto Dealerships   | <input type="checkbox"/> 380 | Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans) |
| <input type="checkbox"/> 125 | Banking  | <input type="checkbox"/> 383 | Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)     |
| <input type="checkbox"/> 145 | Casinos  | <input type="checkbox"/> 390 | Defined Benefit Plans—Full & Ltd Scope                               |
| <input type="checkbox"/> 150 | Colleges and Universities  | <input type="checkbox"/> 400 | ERISA Health & Welfare Plans   |
| <input type="checkbox"/> 155 | Common Interest Realty Associations  | <input type="checkbox"/> 403 | ESOP Plans   |
| <input type="checkbox"/> 165 | Construction Contractors   | <input type="checkbox"/> 405 | Other ERISA Plans  |
| <input type="checkbox"/> 175 | Credit Unions  | <input type="checkbox"/> 440 | Carrying Broker-Dealers <sup>4</sup>                                 |
| <input type="checkbox"/> 180 | Extractive Industries – Oil and Gas  | <input type="checkbox"/> 450 | Non-Carrying Broker-Dealers <sup>4</sup>                             |
| <input type="checkbox"/> 185 | Extractive Industries – Mining   |                              |  |
| <input type="checkbox"/> 186 | Federal Student Financial Assistance Programs  | <input type="checkbox"/>     | <b>Other (please specify):</b>                                       |
| <input type="checkbox"/> 190 | Finance Companies  |                              | _____  |
| <input type="checkbox"/> 195 | Franchisors  |                              | _____  |
| <input type="checkbox"/> 200 | Property and Casualty Insurance Co.  |                              | _____  |
| <input type="checkbox"/> 205 | Government Contractors   |                              | _____  |
| <input type="checkbox"/> 210 | Health Maintenance Organizations   |                              | _____  |
| <input type="checkbox"/> 216 | Hospitals  |                              | _____  |
| <input type="checkbox"/> 217 | Nursing Homes  |                              | _____  |
| <input type="checkbox"/> 222 | HUD Programs   |                              | _____  |
| <input type="checkbox"/> 230 | Investment Companies and Mutual Funds  |                              | _____  |
| <input type="checkbox"/> 240 | Life Insurance Companies   |                              | _____  |
| <input type="checkbox"/> 250 | Mortgage Banking   |                              |  |
| <input type="checkbox"/> 260 | Not-for-Profit Organizations (including voluntary health & welfare organizations)  |                              |  |
| <input type="checkbox"/> 268 | Personal Financial Statements  |                              |  |
| <input type="checkbox"/> 295 | Real Estate Investment Trusts  |                              |  |
| <input type="checkbox"/> 300 | Reinsurance Companies  |                              |  |
| <input type="checkbox"/> 308 | Rural Utilities Service Borrowers  |                              |  |
| <input type="checkbox"/> 310 | Savings and Loan Associations  |                              |  |

<sup>2</sup> As referred to in the FDIC's regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC's regulation 12 CFR Part 363.3 (b)).

<sup>3</sup> This includes only examinations of service organization controls likely to be relevant to user entities' internal control over financial reporting, otherwise known as Service Organization Control 1 (SOC 1) reports.

<sup>4</sup> Carrying broker-dealers include all broker-dealers that clear customer transactions, carry customer accounts or hold custody of customer cash or securities. Examples of carrying broker-dealers include (a) clearing broker-dealers who receive and execute customer instructions, prepare trade confirmations, settle the money related to customer trades and arrange for the book entry (or physical movement) of the securities and (b) carrying broker-dealers that hold customer accounts or clear customer trades for introducing broker-dealers. Non-carrying broker-dealers are those broker-dealers that do not clear customer transactions, carry customer accounts, or hold custody of customer cash or securities. Examples of non-carrying broker-dealers are (a) introducing broker-dealers that introduce transactions and accounts of customers or other broker-dealers to another registered broker-dealer that carries such accounts on a fully disclosed basis, and who does not receive or hold customer or other broker-dealers securities and (b) a broker-dealer whose business does not involve customer accounts, such as proprietary trading firms, investment banking firms, and firms that sell interest in mutual funds or insurance products.

10) Are there any special concerns that we should be aware of when scheduling your review (e.g., significant merger/demerger situations)?  Yes  No. If yes, please explain.

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11) Is the provider engaged in a joint venture, partnership or corporate arrangement with an accountant or accounting firm?  Yes  No. If yes, briefly describe the relationships with the parties outside your organization.

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12) Are there any limitations or restrictions on the provider's personnel's (or non-personnel if external authors and technical reviewers are utilized) current ability to practice public accounting that were imposed by any regulatory, monitoring or enforcement body (such as Department of Labor, General Accountability Office, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, AICPA Joint Trial Board etc.)?  Yes  No. If yes, please explain.

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To the best of our knowledge and belief, the information submitted herewith is true and correct. 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 *Standards* of the AICPA Peer Review Program Manual.

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

**Please return this form and any applicable exhibits within 15 days to the National PRC. Contact details for the National PRC are as follows:**

National Peer Review Committee  
American Institute of Certified Public Accountants  
220 Leigh Farm Road  
Durham, NC 27707  
Tel. (919) 402-4502 – Fax (919) 402-4876

EXHIBIT 1

INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS  
(INCLUDING FIRMS WITHIN ASSOCIATIONS)

FIRM NAME: \_\_\_\_\_

Please provide, or have the team captain/review captain provide, the following information concerning the review team that will perform your review. This information will be used to evaluate whether the review team has the necessary qualifications to perform this review.

**The review team may not perform the review until the provider has received approval of this form from the National PRC. If there are any changes in the date of the exit conference, or the names of the individuals who will serve on the review team, the National PRC should be informed, in writing if possible, of the changes. This is necessary to minimize subsequent questions about the conduct of the review or the qualifications of the review team members.**

REVIEWING FIRM INFORMATION

1) Name of Reviewing Firm: \_\_\_\_\_

2) AICPA Firm Number: \_\_\_\_\_

3) Mailing Address: \_\_\_\_\_

4) Review Dates:

Commencement Date: \_\_\_\_\_

Exit Conference Date: \_\_\_\_\_

TEAM CAPTAIN INFORMATION

5) Team Captain  Mr.  Ms.

\_\_\_\_\_  
First MI Last

AICPA Member Number<sup>1</sup>: \_\_\_\_\_

Telephone (\_\_\_\_\_) \_\_\_\_\_

Fax (\_\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

<sup>1</sup> Obtain from AICPA Member Card

**TEAM MEMBER 1 INFORMATION**

6) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number<sup>1</sup>: \_\_\_\_\_

Email \_\_\_\_\_

**TEAM MEMBER 2 INFORMATION**

7) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number<sup>1</sup>: \_\_\_\_\_

Email \_\_\_\_\_

**TEAM MEMBER 3 INFORMATION**

8) Team Member  Mr.  Ms.

\_\_\_\_\_  
First MI Last

Firm Name: \_\_\_\_\_

AICPA Member Number<sup>1</sup>: \_\_\_\_\_

Email \_\_\_\_\_

**RELATIONSHIPS OR TRANSACTIONS**

9) Was any member of the review team directly involved in or responsible for, or report to any individual directly involved in or responsible for the development of the QCM?  Yes  No. If yes, please describe the arrangements in detail.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10) Did the provider use a member of the review team to perform monitoring or preliminary quality control procedures review for the year immediately preceding or during the current QCM review year?

Yes  No  N/A

If yes, please provide the following information:

Name of Individual	Firm Name	Description of Service
_____	_____	_____
_____	_____	_____
_____	_____	_____

11) Do any members of the review team or their firm(s) utilize any of the materials?  Yes  No. If yes, please describe the extent of use.

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12) **For associations only** – does the review team’s firm(s) belong to your association?  Yes  No  N/A

13) **For CPA firms only** – does your firm belong to the same association as the review team member’s firm(s)?  
 Yes  No  N/A

14) Are there any other relationships or transactions between the reviewed firm, the reviewing firm and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired?  
 Yes  No. If yes, please describe the relationships or transactions.

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**If the answer to any of the questions from 9 through 14 is “Yes”, please contact the National PRC.**