

# PRP Section 6100

## *Instructions to Firms Having an Engagement Review*

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**.01** The purpose of these instructions is to provide guidance to firms having Engagement Reviews under the AICPA Peer Review Program (the program). Firms should be aware of their peer review responsibilities and requirements as discussed in the *Standards for Performing and Reporting on Peer Reviews* (sec. 1000), with an emphasis on paragraphs .01–.19 (sec. 1000 par. .01–.19), as well as these instructions. In addition, all individuals in the firm involved in the peer review should read and become familiar with the standards, interpretations, supplemental guidance, and materials relative to the aspect of the review that most directly affects their role in the firm. These individuals should be aware that peer review documents may need to be completed electronically by logging into their account on [www.aicpa.org](http://www.aicpa.org). If documents cannot be completed electronically, an alternative method acceptable to the AICPA can be used. These instructions should be used for reference on firm-on-firm reviews and reviews with committee appointed review teams (CARTS), and association formed review teams.

**.02** An Engagement Review is not available to firms that perform engagements under Statements on Auditing Standards (SASs), engagements under Government Auditing Standards, examinations under the Statements on Standards for Attestation Engagements (SSAEs), or engagements performed under PCAOB standards. Firms that only perform services under Statements on Standards for Accounting and Review Services (SSARS) or services under the SSAEs not included in the previous sentence are eligible for Engagement Reviews. The scope of an Engagement Review only covers accounting engagements; it does not include tax or consulting services.

**.03** An Engagement Review consists of reading the financial statements or information submitted by the reviewed firm and the accountant's report thereon, together with certain background information and representations from the firm and the documentation required by applicable professional standards. The peer reviewer's objective is to evaluate whether the CPA firm's reports are issued and procedures performed appropriately in accordance with applicable professional standards.

**.04** An Engagement Review does not provide the reviewer with a basis for expressing any assurance about the firm's system of quality control for its accounting practice, and no opinion or any form of assurance is expressed on that system.

**.05** Engagement Reviews are administered by *administering entities* that elect to participate in and are approved by the AICPA Peer Review Board to administer the program. The administering entity will contact the firm at the appropriate time to make arrangements for the conduct of the review.

**.06** Prior to the review, the assigned reviewer or the administering entity will ask the reviewed firm to provide summarized information showing the number of the firm's compilation and review engagements performed under SSARS and engagements performed under the SSAEs,<sup>1</sup> classified into industry categories. That information should be provided for each partner, or individual of the firm, if not a partner, who is responsible for the issuance of reports on such engagements (hereinafter "Responsible Party"). The *Engagement Summary Form* that will be used for this purpose is located in appendix A of these instructions (paragraph 34). In addition, the reviewer will need a copy of the background or scheduling form that the reviewed firm submits to the administering entity to schedule the review. The firm is responsible for ensuring that the review captain is qualified to perform the review.

**.07** The firm will provide the review captain with written representations, at a minimum, relating to the following matters:

- a. Situations, or a summary of situations, where management is aware that the firm or its personnel has not complied with the rules and regulations of state board(s) of accountancy or other regulatory bodies (including applicable firm and individual licensing requirements in each state in which it practices for the year under review) and, if applicable, how the firm has or is addressing and rectifying situations of noncompliance.
- b. Communications or summary of communications from regulatory, monitoring, or enforcement bodies relating to allegations or investigations of deficiencies in the conduct of an accounting, audit, or attestation engagement performed and reported on by the firm, whether the matter relates to the firm or its personnel, within the three years preceding the firm's current peer review year-end and through the date of the exit conference. The information should be obtained in sufficient detail to consider its effect on the scope of the peer review. In addition, the reviewer may inquire if there are any other issues that may affect the firm's practice.
- c. Restrictions or limitations on the firm's or its personnel's ability to practice public accounting by regulatory, monitoring, or enforcement bodies within three years preceding the current peer review year-end.

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<sup>1</sup> See paragraph 6 of the standards (sec. 1000 par. .06) for a description of the types of attestation engagements included within the definition of an accounting and auditing practice for peer review purposes.

- d. Completeness and availability of the engagements with periods ending during the year under review. For financial forecasts or projections and agreed upon procedures, the schedule of engagements should include those with report dates during the year under review.
- e. Discussions of significant issues from reports or communications, or both, from other practice monitoring or external inspection programs, such as the Public Company Accounting Oversight Board's (PCAOB), with the review captain.
- f. Other representations obtained by the review captain will depend on the circumstances and nature of the peer review.

The representations should be addressed to the review captain (for example, "To John Smith, CPA" or on committee appointed review team reviews where appropriate, it may be addressed "To the Review Captain") and dated the same date that the firm submits the list of engagements to the reviewer or the administering entity. The written representations should be signed by those members of management whom the reviewer or the administering entity believes are responsible for and knowledgeable about, directly or through others in the firm, the matters covered in the representations, the firm, and its system of quality control (even though an Engagement Review). Such members of management normally include the managing partner and the partner or manager in charge of the firm's system of quality control. If a representation made by management is contradicted by other information obtained, the reviewer should investigate the circumstances and consider the reliability of the representations made and any effect on the report.

**.08** Either the reviewer or the administering entity should discuss with the reviewed firm the 12-month period to be covered by the review. Ordinarily, the peer review year is the 12-month period ending 6 months prior to the peer review due date. The peer review due date is 3 years and 6 months after the firm's last peer review year-end, or, in the initial year, is 18 months after a firm enrolled or should have enrolled in the AICPA Peer Review Program. See paragraphs .13–.19 of section 1000 for timing of the reviews. That period should ordinarily end 3 to 5 months prior to the performance of the review and all reports selected for review should ordinarily have periods ended during the period (except for financial forecasts or projections and agreed upon procedures under the SSAEs, where the selection for review are those engagements with report dates during the year under review). Ordinarily, the year-end date should not change from one triennial review period to the next.

**.09** Based on the information provided, the reviewer or the administering entity will advise the firm of the types of engagements selected for review. (For example, the firm may have reported that Partner A issues review reports on 4 construction contractors, 2 retailers, and 10 manufacturers, but Partner B issues compilation reports on 30 medical practices and review reports on 5 restaurants. You may be asked to submit one of Partner A's review reports on a construction contractor and one of Partner B's compilation reports on a medical practice. The firm will select the specific engagements following those instructions.)

**.10** The number of engagements selected should ordinarily adhere to the following guidelines for reviewers:

- a. Select one engagement from each level of service performed by the firm:
  - Review of historical financial statements (performed under SSARS)
  - Compilation of historical financial statements with disclosures (performed under SSARS)
  - Compilation of historical financial statements that omits substantially all disclosures (performed under SSARS)
  - Engagements performed under the SSAEs other than examinations
- b. One engagement should be selected from each *Responsible Party* listed previously in (a).
- c. Ordinarily, at least two engagements should be selected for review.

**.11** The preceding criteria are not mutually exclusive. The objective is to ensure that one engagement is selected for each responsible party, and one engagement is selected from each of the areas of service performed by the firm listed in item (a) in the previous list. Therefore, one of every type of engagement that a *Responsible Party* listed in item (a) in the previous list performs does not have to be reviewed as long as, for the firm taken as a whole, all types of engagements noted in item (a) in the previous list performed by the firm are covered.

.12 For each engagement selected for review, the reviewed firm should submit the appropriate financial statements or information and the accountant's report, masking client identity if it desires, along with specified background information, representations about each engagement and the firm's documentation required by applicable professional standards for each of these engagements. The firm should also complete and submit an "Engagement Review Questionnaire" (see appendix B).

.13 The engagements selected should be those with reports with financial statement periods ended during the review year.

.14 The evaluation of each engagement submitted for review includes the following:

- a. Consideration of the financial statements or information and the related accountant's report on the compilation and review engagements performed under SSARS and engagements performed under SSAEs.
- b. Consideration of the documentation on the engagements performed via reviewing background and engagement profile information, representations made by the firm, and inquiries.
- c. Review of all other documentation required by applicable professional standards on the engagements.

.15 An Engagement Review does not include a review of other documentation prepared on the engagements submitted for review (other than the documentation referred to previously), tests of the firm's administrative or personnel files, interviews of selected firm personnel, or other procedures performed in a System Review. Accordingly, an Engagement Review does not provide the review captain with a basis for expressing any form of assurance on the firm's system of quality control for its accounting practice. The review captain's report does indicate, however, whether anything came to the review captain's attention that caused him or her to believe that the engagements submitted for review were not performed and/or reported on in conformity with applicable professional standards in all material respects. The review captain should promptly inform the firm when an engagement is not performed and/or reported on in conformity with applicable professional standards and remind the firm of its obligation under professional standards to take appropriate actions.

.16 A firm may be dropped from the program if it has failed to have a review by the date assigned. Therefore, if a firm fails to provide the information described in paragraph .12 in sufficient time to enable the reviewer to perform the Engagement Review prior to the required date, the reviewer should promptly advise the entity administering the review of this fact. Appropriate fair procedures will be followed in these circumstances.

.17 A peer review commences when the review team begins the review of engagements. A firm whose peer review has not commenced may resign from the program by submitting a letter of resignation to the board. However, once a peer review commences, a firm will not be able to resign from the program except as stated in the following circumstance. A firm will be permitted to resign once its peer review has commenced when the firm submits a letter pleading guilty, acknowledging its noncooperation with the program, waiving its right to a hearing, and agreeing to allow the AICPA to publish, in such form and manner as the AICPA Council may prescribe, the fact that the firm has resigned from the program before completion of its peer review, evidencing noncooperation with the program.

.18 During the course of the review, the reviewer may have questions about the selected engagements. The firm is expected to respond promptly to questions raised during the review, whether those questions are raised orally or in writing.

.19 When the CPA firm receives a report with a peer review rating of *pass*, the peer reviewer has concluded that nothing came to his or her attention that the CPA firm's work was not performed and/or reported on in conformity with applicable professional standards in all material respects. A report with a peer review rating of *pass with deficiencies* is issued when the reviewer concludes that nothing came to his or her attention that the work was not performed and/or reported on in conformity with applicable professional standards in all material respects, except in certain situations that are explained in detail in the report. A report with a peer review rating of *fail* is issued when the reviewer concludes that, as a result of the situations described in the report, the work was not performed and/or reported on in conformity with applicable professional standards in all material respects.

.20 If the firm receives a report with a peer review rating of *pass with deficiencies* or *fail*, the reviewed firm should respond in writing to the deficiencies or significant deficiencies and related recommendations identified in the report. The letter of response should be addressed to the administering entity's peer review committee and should

describe the actions planned (including timing) or taken by the reviewed firm with respect to each deficiency in the report. The reviewed firm should submit a copy of the report, and its letter of response, to the administering entity within 30 days of the date it received the report from the review captain or by the firm's peer review due date, whichever date is earlier. Prior to submitting the letter of response to the administering entity, the reviewed firm should submit the response to the review captain for review, evaluation, and comment. If the firm receives a report with a peer review rating of *pass* or *pass (with a scope limitation)*, a letter of response is not applicable, and the reviewed firm does not submit a copy of the report to the administering entity.

**.21** The reviewed firm should respond promptly to questions raised in the review in order to assist the review captain in reaching his or her conclusions. The reviewed firm should respond to all matters included on a Matter for Further Consideration (MFC) form. The reviewed firm should also respond to all findings and related recommendations not rising to the level of a deficiency or significant deficiency on the related Finding for Further Consideration (FFC) forms. These responses should describe the plan the reviewed firm has implemented or will implement with respect to each finding. The FFC form also includes the reviewed firm's response that describes how the firm intends to implement the reviewer's recommendation (or alternative plan if the firm does not agree with the recommendation); the person(s) responsible for implementation; the timing of the implementation; and, if applicable, additional procedures to ensure that the finding is not repeated in the future. The completed FFC forms should be submitted to the review captain no later than two weeks after the review captain's discussion with the reviewed firm regarding the results of the review, or by the peer review due date, whichever is earlier. The review captain should review and evaluate the responses on the FFC forms before they are submitted to the administering entity.

**.22** As part of the acceptance process, the firm may be requested to perform remedial, corrective actions related to the deficiencies or significant deficiencies noted in the peer review report, in addition to those described by the reviewed firm in its letter of response. If a firm does not perform the required actions, this will delay completion of the firm's peer review and could jeopardize the firm's enrollment in the program.

**.23** Based on the information on the FFC form, the firm may be required to have an implementation plan in addition to the plan described by the reviewed firm in its response to the findings on the FFC form(s). If a firm does not perform the required action in the implementation plan, it could jeopardize the firm's enrollment in the program.

**.24** The administering entity will not make the report on the review available to the public. A firm may be a voluntary member of one of the AICPA's audit quality centers or sections. These centers or sections mandate that firms make certain peer review documents open to public inspection as a membership requirement. Other firms may elect not to opt out of the program's process for voluntary disclosure of peer review results to state boards of accountancy (SBOAs) where the firm's main office is located. Also, firms may voluntarily instruct their administering entity to make the peer review results available to certain other SBOAs. In these cases, the firm permits the AICPA, administering entities, or both, to make their peer review results available to the public or to SBOAs, respectively. However, the firm should not publicize the results of the review or distribute copies of the report to its personnel, clients, or others until it has been advised that the report has been accepted by the administering entity as meeting the requirements of the program.

**.25** The standards (sec. 1000) state that if a firm, subsequent to the year-end of its Engagement Review, performs an engagement performed under the SASs, Government Auditing Standards, or examination of prospective financial statements or examinations of a service organization's controls likely to be relevant to user entities' internal control over financial reporting under the SSAEs, the reviewed firm should (a) immediately notify the administering entity and (b) undergo a System Review. The System Review will ordinarily be due 18 months from the year-end of the engagement (for financial forecasts and projections, 18 months from the date of report) requiring a System Review or by the firm's next scheduled due date, whichever is earlier.

**.26** When a firm is scheduled for an Engagement Review and subsequent to the peer review year-end but prior to the peer review due date, the firm will be issuing a report on an engagement performed under the SASs, Government Auditing Standards, or examination of prospective financial statements or examinations of a service organization's controls likely to be relevant to user entities' internal control over financial reporting under the SSAEs. The firm has the option of undergoing two peer reviews (an Engagement Review and then a System Review) or wait until the engagement causing the System Review is issued and undergo one System Review. However, firms must consider the effect of waiting because this may cause noncompliance with state boards of accountancy or other regulatory peer review requirements. Firms should discuss their intentions with the administering entity.

.27 Paragraph 5(h) of the standards noted that firms (and individuals) enrolled in the program have the responsibility to cooperate with the peer reviewer, administering entity, and the board in all matters related to the peer review, including taking remedial, corrective actions, or implementation plans as needed.

.28 The reviewed firm should not publicize the results of the review or distribute copies of the peer review report to its personnel, clients, or others until it has been advised that the report has been accepted by the administering entity as meeting the requirements of the program.

.29 Administering entities approved by the AICPA Peer Review Board are authorized to establish dues or registration fees within their individual jurisdictions to fund the administration of the program.

.30 Administering entities of the program shall also be authorized to establish the rates at which reviewers will be paid for service on review teams they form. Although the rates established may be stratified based on the size and nature of the reviewed firm, the rates should be used uniformly throughout the jurisdiction for review teams that it arranges. Firms that perform reviews and associations of CPA firms that assist their members in arranging such reviews may set their own rates in consultation with the reviewed firm.

.31 The AICPA Peer Review Board has adopted a resolution for dropping a firm's enrollment in the program for failing to pay the fees and expenses related to the administration of the program that have been authorized by the governing body of an administering entity or the fees and expenses of a review team formed by an administering entity (see Peer Review Standards Interpretation No. 5h-1, "Cooperating in a Peer Review" [AICPA, *Peer Review Program Manual*, PRP sec. 2000, interpretation 5h-1]).

.32 A firm whose peer review has not commenced may resign from the program by submitting a letter of resignation to the board. However, once a peer review commences, a firm will not be able to resign from the program except as stated in the following paragraph. A peer review commences when the review team begins the review of engagements in an Engagement Review. A firm will be permitted to resign once its peer review has commenced when the firm submits a letter pleading guilty, acknowledging its noncooperation with the program, waiving its right to a hearing, and agreeing to allow the AICPA to publish, in such form and manner as the AICPA Council may prescribe, the fact that the firm has resigned from the program before completion of its peer review, evidencing noncooperation with the program.

.33 Reviewers and reviewed firms should understand that professional judgment often becomes a part of the process and each party has the right to challenge the other on such matters. If, after discussion with the review captain, the reviewed firm disagrees with one or more of the findings, deficiencies, or significant deficiencies, the reviewed firm should contact the administering entity for assistance in the matter. If the firm still disagrees after contacting the administering entity, the firm's response on either the FFC form or in the letter of response, as applicable, should describe the reasons for such disagreement. For more information on disagreements, please review paragraph .98 of section 1000.

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Appendix A

ENGAGEMENT SUMMARY FORM<sup>2</sup>

Peer Review Due Date (from Background Form) \_\_\_\_\_

12-Month Peer Review Year-Ended<sup>3</sup> \_\_\_\_\_

<i>Industry of the client<sup>5</sup></i>	<i>Level of service provided<sup>6</sup></i>	<i>Number of engagements performed<sup>4</sup></i>		
		<i>Responsible Party 1</i>	<i>Responsible Party 2</i>	<i>Responsible Party 3</i>
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT <sup>†</sup>	_____	_____	_____

Total number of C-8<sup>‡</sup> engagements performed \_\_\_\_\_

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

Title \_\_\_\_\_

<sup>2</sup> Please refer to paragraph .06 for instructions on completing this form. Ordinarily, list engagements with reports with financial statement periods ended during the peer review year.

<sup>3</sup> Year-end should be 6 months prior to peer review due date from background form.

<sup>4</sup> Each monthly compilation engagement counts as one engagement.

<sup>5</sup> Please use the industry codes in this appendix.

<sup>6</sup> Please use the level of service codes in this appendix.

<sup>†</sup> Engagements subject to selection for review ordinarily should be those with periods ending during the year under review, except financial forecasts or projections and agreed upon procedures. Financial forecasts or projections and agreed upon procedures with report dates during the year under review would be subject to selection.

<sup>‡</sup> Compilation engagements when the compiled financial statements are not expected to be used by a third party (management use only) where an engagement letter was issued instead of a report.

### Level of Service Codes

Please use the following codes to reflect the level of service provided:

- R Review of historical or personal financial statements
- C Compilation of historical or personal financial statements with disclosures
- CO Compilation of historical or personal financial statements that omits substantially all disclosures
- C-8 Compilation engagements when the compiled financial statements are not expected to be used by a third party (management use only), where an engagement letter was issued instead of a report
- AT Attestation services on financial statements or information

### Industry Codes

110	Agricultural, Livestock, Forestry, & Fishing	260	Not-for-Profit Organization (including Voluntary Health and Welfare)
115	Airlines	268	Personal Financial Statements
120	Auto Dealerships	295	Real Estate Investment Trusts
125	Banking	300	Reinsurance Companies
145	Casinos	308	Rural Utilities Service Borrowers
150	Colleges and Universities	310	Savings and Loan Associations
155	Common Interest Realty Associations	313	Service Organizations Controls (SOC 2 Reports)
165	Construction Contractors	314	Service Organizations Controls (SOC 3 Reports)
175	Credit Unions	320	School Districts
180	Extractive Industries—Oil and Gas	325	State and Local Government
185	Extractive Industries—Mining	330	Telephone Companies
186	Federal Student Financial Assistance Programs	335	Utilities
190	Finance Companies	380	Defined Contribution Plans—Full and Limited Scope (Excluding 403(b))
195	Franchisors	383	Defined Contribution Plans—Full and Limited Scope (403(b) Plans Only)
200	Property and Casualty Insurance Companies	390	Defined Benefit Plans—Full and Limited Scope
205	Government Contractors	400	ERISA Health & Welfare Plans
210	Health Maintenance Organizations	403	Employee Stock Ownership Plans (ESOP)
216	Hospitals	405	Other ERISA Plans
217	Nursing Homes	440	Carrying Broker-Dealers*
222	HUD Programs	450	Non-Carrying Broker-Dealers*
230	Investment Companies and Mutual Funds	002	Other (Describe)
240	Life Insurance Companies		
250	Mortgage Banking		

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\* 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 that 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 firm's that sell interest in mutual funds or insurance products. If you have any question about whether the engagements you perform of broker-dealers are carrying or non-carrying, please contact the AICPA Peer Review technical hotline at [prptechnical@aicpa.org](mailto:prptechnical@aicpa.org) or 919-402-4502, option 3.

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**Appendix B**  
**AICPA Peer Review Program**  
**ENGAGEMENT QUESTIONNAIRE**  
 (To be completed by Reviewed Firm)

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

**General Data**

Engagement Name or Code No. \_\_\_\_\_ (If client names have been deleted from the financial statements, code these sheets as Nos. 1, 2, and so on and mark the financial statements correspondingly.)

Period covered by financial statements _____	Total assets	\$ _____
Date of report (engagement letter if no report was issued) _____	Long-term debt	\$ _____
Date report or financial statements released _____	Equity	\$ _____
Major lines of business _____	Net sales	\$ _____
_____	Net income	\$ _____

At the time the report or financial statement(s) on the client's current year was issued or released, were there billed or unbilled fees, or note(s) receivable arising from such fees, that remained unpaid for any professional services provided more than one year prior to the date of the report? Yes  No

	<u>Name</u>	<u>Hours on engagement</u>	<u>Number of years on job</u>
Accountant with final responsibility for the engagement (for example, sole practitioner or engagement partner)	_____	_____	_____
Accountant in charge of field work (for example, manager, supervisor, or senior accountant)	_____	_____	_____
Other personnel	_____	_____	_____

**Nature of Entity:**

- Independent entity
- Consolidated or combined group
- Subsidiary
- Other (explain) \_\_\_\_\_

**Nature of Service:**

Accounting and Review Services—

- Review
- Compilation  
 \_\_\_\_\_ with disclosures \_\_\_\_\_ omits disclosures

Attest Services—

- Financial forecasts and projections
- Reviews of written assertions
- Agreed-upon procedures
- Other (describe) \_\_\_\_\_

**Financial Statements Included:**

- Balance sheet
- Income statement
- Statement of cash flows
- Statement of retained earnings
- Supplementary information (describe) \_\_\_\_\_  
\_\_\_\_\_
- Other (explain) \_\_\_\_\_  
\_\_\_\_\_

**Accounting Basis for Financial Statements:**

- Generally accepted accounting principles
- Cash basis
- Income tax basis
- Other (explain) \_\_\_\_\_  
\_\_\_\_\_

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
<b>Specific Engagement Questions</b>				
(If this is a compilation engagement when the compiled financial statements are not expected to be used by a third party (management use only), where an engagement letter was issued instead of a report, question D and E should be completed, and the questions under J, and K should be completed in lieu of the questions under A, B, C, and F-I.)				
A. Is the firm independent with respect to the entity? If “no,” answer questions 1, 2, and 3 and then skip to question C.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Did the firm limit its service to the compilation of financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the compilation report include a statement that the firm was not independent?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. If the reason(s) the firm was not independent was disclosed, did the disclosure include all of the reasons independence was impaired?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
B. Did the firm provide any non-attest services (non-attest services include but are not limited to: bookkeeping, payroll, and tax services) to this engagement? If “yes,” answer the following questions:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Was the accountant in compliance with Interpretation 101-3, “Performance of Nonattest Services?” [ET sec. 101 par. .05 and related ethics rulings in ET sec. 191]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the firm document its understanding with the client as required by Interpretation 101-3? Please submit the documentation to the reviewer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
C. Did the entity have any balances, transactions, events, or agreements of the following types during the year covered by the financial statements? If the answer is “yes,” please indicate in the third column entitled “Ref.” where the matter is disclosed—using the codes “R” for the accountant’s report, “F” for the financial statements, or “FN” for footnotes. If the answer is “yes” but the matter is not disclosed, please provide sufficient information in the “commentary” section of this questionnaire to enable the reviewer to consider whether the item has been appropriately accounted for, and/or disclosed. (Do not answer this question for engagements to compile historical, personal, or prospective financial statements that omit substantially all disclosures or attest services previously marked “other.”)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
1. Accounting changes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Business combinations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Related party transactions (including receivables and payables from officers, employees, and affiliates).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Leasing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Pension plans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Postemployment and postretirement plans other than pensions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Stock option or purchase plans.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Contingencies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Commitments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
10. Significant events between the balance sheet and report dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Pledging of assets.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. Loan agreements or covenants imposing significant restrictions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. Capital stock with significant rights or preferences.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. Treasury stock.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
15. Discontinued operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
16. Extraordinary items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
17. Unusual or infrequent items.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
18. Restrictions on cash balances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
19. Allowance for doubtful accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
20. Noncash transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
21. Investments in debt or equity securities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
22. Financial instruments with concentrations of credit risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
23. Financial instruments with off-balance sheet risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
24. Other valuation accounts.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
25. Income tax expense, benefits, temporary differences, investment tax credits, and other information on the effect of income taxes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
26. Notes receivable or payable or debt with no interest rate or an inappropriate stated interest rate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
27. Economic dependence on customers.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
28. Troubled debt restructurings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
29. Unusual or specialized accounting policies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
30. Research and development costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
31. Computer software costs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
32. Product financing arrangements.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
33. Foreign operations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
34. Foreign currency transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
35. Nonmonetary transactions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
36. Going-concern considerations. [AU-C sec. 570 par. .10-.11]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
D. Were there any disagreements with the client on this engagement that, if not resolved to the firm’s satisfaction, would have caused the firm to modify its report (or engagement letter when the compiled financial statements are not expected to be used by a third party where no report was issued) or to withdraw from the engagement? If the answer is “yes,” provide sufficient information in the “commentary” section of this questionnaire to enable the reviewer to consider whether the item has been appropriately accounted for, disclosed, or both.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
E. If the accountant (firm) was engaged to perform an audit in accordance with GAAS, prior to agreeing to change the engagement to a review or compilation, or a review rather than a compilation, did the accountant consider: (a) the reasons for the client’s request, particularly the implications of a restriction on the scope of the audit, whether imposed by the client or by other circumstances, (b) the additional audit effort required to complete the audit and (c) the estimated additional cost to complete the audit? [AR 80.56–.61 for compilations; AR 90.63–.68 for reviews]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
F. If this engagement was a review:	<input type="checkbox"/>			
1. Did the accountant establish an understanding with management regarding the services to be performed and document the understanding through a written communication with the client? Did the accountant ensure that the understanding included the objectives of the engagement, management’s responsibilities, the accountant’s responsibilities, and the limitations of the engagement? [AR 90.03–.06]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the accountant possess an understanding of the industry in which the entity operates, including the accounting principles and practices generally used in the industry, sufficient to assist the accountant with determining the specific nature, timing and extent of review procedures to be performed? [AR 90.08–.09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Did the accountant obtain knowledge about the entity sufficient to assist the accountant with determining the specific nature, timing and extent of review procedures to be performed? [AR 90.10–.13]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Did the accountant (firm) obtain a representation letter from members of management whom the accountant (firm) believes are responsible for and knowledgeable directly or through others in the organization, about the matters covered in the representation letter? [AR 90.22]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Did the accountant become aware that information supplied by the client was incorrect, incomplete or otherwise unsatisfactory; did the accountant perform additional procedures as deemed necessary? [AR 90.21]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Is the accountant’s engagement documentation sufficiently detailed to provide a clear understanding of the work performed, the review evidence obtained and its source and the conclusions reached? [AR 90.25]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
G. If the engagement was a compilation:				
1. Did the accountant establish an understanding with management regarding the services to be performed and document the understanding through a written communication with the client? Did the accountant ensure that the understanding included the objectives of the engagement, management’s responsibilities, the accountant’s responsibilities, and the limitations of the engagement? [AR 80.02–.05]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. Did the accountant possess an understanding of the industry in which the client operates, including the accounting principles and practices generally used in the industry sufficient to enable the accountant to compile financial statements that are appropriate in form for an entity operating in that industry? [AR 80.06]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
3. Did the accountant obtain knowledge about the client, including an understanding of the client’s business and an understanding of the accounting principles and practices used by the client? [AR 80.08-80.09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Is the accountant’s engagement documentation sufficient in detail to provide a clear understanding of the work performed? [AR 80.14]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Did the accountant’s documentation include the following: [AR 80.15]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. The engagement letter documenting the understanding with the client?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Any findings or issues that, in the accountant's judgment, are significant?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. Communications, whether oral or written, to the appropriate level of management or others charged with governance, regarding fraud or illegal acts that come to the accountant’s attention?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
H. If this engagement was an agreed-upon procedures engagement:	<input type="checkbox"/>			
1. Was the report dated the date of completion of the agreed-upon procedures? [AT sec. 201 par. .34]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. If a written assertion was required in the circumstances, did the responsible party provide the assertion in writing to the firm prior to the issuance of your report? [AT sec. 201 par. .09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. Did the firm and the specified parties agree upon the procedures performed? [AT sec. 201 par. .06c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. Was the specific subject matter to which the procedures were applied subject to reasonably consistent estimation or measurement? [AT sec. 201 par. .06e]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Did the firm and the specified parties agree upon the criteria used in the determination of findings? [AT sec. 201 par. .06f]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Were the applied procedures expected to result in reasonably consistent findings using the criteria? [AT sec. 201 par. .06g]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. Did you communicate with and obtain affirmative acknowledgment on the sufficiency of the procedure from each of the specified parties? (Communication can be either directly or via appropriate alternative procedures such as the following: comparing the procedures applied to written requirements of the specified parties, discussing the procedures applied with appropriate representatives of the specified parties involved, or reviewing relevant contracts with or correspondence from the specified parties.) [AT sec. 201 par. .07]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. Did the firm establish an understanding with the client regarding the terms of the engagement, preferably in an engagement letter? [AT sec. 201 par. .10]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. If the work of a specialist was used, did the firm and the specified parties explicitly agree to the involvement of the specialist in assisting the firm in the performance of the engagement? [AT sec. 201 par. .20]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
10. Were the agreed-upon procedures performed entirely by the firm except for those agreed by the firm and the specified parties that were performed by a specialist? [AT sec. 201 par. .21]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Was the firm requested to add additional parties, and if so, did the firm obtain affirmative acknowledgment (normally in writing) from the additional parties agreeing to the procedures performed and of its taking responsibility for the sufficiency of the procedures? [AT sec. 201 par. .36]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. If the firm was requested to change from another form of engagement to an engagement to apply agreed-upon procedures, did the firm consider the following before agreeing to the change:	<input type="checkbox"/>			
a. The possibility that certain procedures performed as part of another type of engagement were not appropriate for inclusion in an agreed-upon procedures engagement? [AT sec. 201 par. .42a]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. The reason given for the request, particularly the implications of a restriction on the scope of the original engagement or the matters reported? [AT sec. 201 par. .42b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. The additional effort required to complete the original engagement? [AT sec. 201 par. .42c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. If applicable, the reasons for changing from a general-use report to a restricted-use report? [AT sec. 201 par. .42d]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
13. If the practitioner obtains a representation letter as a means of obtaining certain representations from the responsible party, does the letter disclose all known matters contradicting the subject matter or the assertion, and any communication from regulatory agencies affecting the subject matter or the assertion has been disclosed to the practitioner? [AT sec. 201 par. .38]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
14. If the practitioner requested a representation letter and the responsible party refused to sign such a letter, did the accountant do one of the following: (a) disclose in the report the inability to obtain representations, (b) withdraw from the engagement, or (c) change the engagement to another form of engagement? [AT sec. 201 par. .39]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
I. If this engagement was an other attestation engagement:	<input type="checkbox"/>			
1. Is the report dated ordinarily on the date of completion of the other attestation engagement procedures? [AT sec. 101 par. .90i; sec. 301 par. .33k; sec. 301 par. .55q; sec. 401 par. .13j; sec. 501 par. .55k; sec. 601 par. .24p; sec. 601 par. .55k; sec. 701 par. .69k; and sec. 701 par. .85m]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
2. If the engagement was to determine the effectiveness of internal control over financial reporting, were the following conditions met for performing an examination? [AT sec. 501 par. .04]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. Did management accept responsibility for the effectiveness of the entity's internal control?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Was there sufficient evidence to support or was evidence developed to support the responsible party's evaluation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
c. Did the responsible party present its written assertions about the effectiveness of the entity’s internal control in a separate report that accompanied the accountant’s report or in a representation letter to the practitioner? [AT sec. 501 par. .05]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. Did the practitioner obtain written representations from the responsible party, and was the representation letter properly dated? [AT sec. 501 par. .52]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. If the engagement was about the entity’s compliance with specified requirements or the effectiveness of internal control over compliance, were the following conditions met for performing the engagement on management’s written assertions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
a. Did management assert that they evaluated and accepted responsibility for the compliance with specified requirements and the effectiveness of the entity’s internal control over compliance? [AT sec. 601 par. .09]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. Did management make an assertion about the entity’s compliance with specified requirements? [AT sec. 601 par. .10b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. Was there sufficient evidence to support management’s evaluation? [AT sec. 601 par. .10c]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
d. Were the written assertions about compliance with specified requirements or the effectiveness of the entity’s internal control over compliance made in a representation report for restricted use or in a separate report for general use? [AT sec. 601 par. .11a-.11b]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
e. Were the assertions so specific that the same or similar measurement and disclosure criteria would lead to similar conclusions? [AT sec. 601 par. .12]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. If the engagement was on pro forma financial information, did the firm obtain written representations from management concerning their	<input type="checkbox"/>			
a. responsibility for the assumptions used in determining the pro forma adjustments and assumptions? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
b. belief that the assumptions provide a reasonable basis for presenting all of the significant effects directly attributable to the transaction (or event), that the related pro forma adjustments give appropriate effect to those assumptions, and that the pro forma column reflects the proper application of those adjustments to the historical financial statements? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
c. belief that the significant effects directly attributable to the transaction (or event) are appropriately disclosed in the pro forma financial statements? [AT sec. 401 par. .10h]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
J. If the engagement was a compilation when the compiled financial statements are not expected to be used by a third party (management use only) where no report was issued, did the documentation of the understanding include the following: [AR 80.03-.05]	<input type="checkbox"/>			
1. The nature and limitations of the services to be performed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

	<u>N/A</u>	<u>Yes</u>	<u>No</u>	<u>Ref.</u>
2. A compilation is limited to presenting in the form of financial statements information that is the representation of management?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
3. The financial statements will not be audited or reviewed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
4. No opinion or any other form of assurance on the financial statements will be provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
5. Management has knowledge about the nature of the procedures applied and the basis of accounting and assumptions used in the preparation of the financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
6. Acknowledgement of management’s representation and agreement that the financial statements are not to be used by third parties?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
7. If non-attest services are provided, that management is responsible for making decisions and evaluating and accepting responsibility for the services?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
8. The engagement cannot be relied upon to disclose errors, fraud, or illegal acts?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
9. Material departures from the applicable financial reporting framework may exist, and the effects of those departures, if any, on the financial statements may not be disclosed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
10. Substantially all disclosures (and statement of cash flows, if applicable) required by the applicable reporting framework may be omitted?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
11. Lack of independence?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
12. A reference to supplementary information?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
K. Did the accountant include a reference on each page of the financial statements restricting their use such as “Restricted for management’s use only,” or “Solely for the information and use by the management of [ <i>Name of Entity</i> ] and not intended to be and should not be used by any other party?” [AR 80.23]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Responsible Party’s Signature \_\_\_\_\_ Date \_\_\_\_\_

**Explanation of References:**

AU-C	Reference to section number for Clarified Statements on Auditing Standards in <i>AICPA Professional Standards</i>
AR	Reference to section number for Statements on Standards for Accounting and Review Services in <i>AICPA Professional Standards</i>
AT	Reference to section number for Statements on Standards for Attestation Engagements in <i>AICPA Professional Standards</i>



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**Appendix C**  
**Entities Administering the AICPA Peer Review Program**

<i>State where main office of firm is located</i>	<i>Name of entity administering AICPA Peer Review Program</i>	<i>Telephone no.</i>
Alabama	Alabama Society of CPAs	(334) 834-7650
Alaska	California Society of CPAs	(650) 802-2486
Arkansas	Arkansas Society of CPAs	(501) 664-8739
Arizona	California Society of CPAs	(650) 802-2486
California	California Society of CPAs	(650) 802-2486
Colorado	Colorado Society of CPAs	(303) 773-2877, ext. 105
Connecticut	Connecticut Society of CPAs	(860) 258-4800, ext. 213
Delaware	Pennsylvania Institute of CPAs	(215) 496-9272
District of Columbia	Virginia Society of CPAs	(804) 270-5344
Florida	Florida Institute of CPAs	(850) 224-2727, ext. 250
Georgia	Georgia Society of CPAs	(404) 504-2958
Guam	Oregon Society of CPAs	(503) 641-7200
Hawaii	Hawaii Society of CPAs	(808) 537-9475
Idaho	Idaho Society of CPAs	(208) 344-6261
Illinois	Illinois CPA Society	(312) 993-0407, ext. 276
Indiana	Indiana CPA Society	(317) 726-5000
Iowa	Iowa Society of CPAs	(515) 223-8161
Kansas	Kansas Society of CPAs	(785) 272-4366
Kentucky	Kentucky Society of CPAs	(502) 266-5272
Louisiana	Society of Louisiana CPAs	(504) 464-1040
Maine	New England Peer Review, Inc.	(603) 623-3513
Maryland	Maryland Association of CPAs	(443) 632-2330
Massachusetts	Massachusetts Society of CPAs	(617) 556-4000
Michigan	Michigan Association of CPAs	(248) 267-3700
Minnesota	Minnesota Society of CPAs	(952) 831-2707
Mississippi	Mississippi Society of CPAs	(601) 856-4244
Missouri	Missouri Society of CPAs	(314) 997-7966
Montana	Montana Society of CPAs	(406) 442-7301
Nebraska	Nevada Society of CPAs	(775) 826-6800
Nevada	Nevada Society of CPAs	(775) 826-6800
New Hampshire	New England Peer Review, Inc.	(603) 623-3513
New Jersey	New Jersey Society of CPAs	(973) 226-4494
New Mexico	New Mexico Society of CPAs	(505) 246-1699
New York	New York State Society of CPAs	(212) 719-8300
North Carolina	North Carolina Association of CPAs	(919) 469-1040
North Dakota	North Dakota Society of CPAs	(701) 775-7100
Ohio	Ohio Society of CPAs	(614) 764-2727
Oklahoma	Oklahoma Society of CPAs	(405) 841-3800, ext.3805
Oregon	Oregon Society of CPAs	(503) 641-7200
Pennsylvania	Pennsylvania Institute of CPAs	(215) 496-9272
Puerto Rico	Colegio de Contadores Publicos Autorizados	(787) 754-1950
Rhode Island	New England Peer Review, Inc.	(603) 623-3513
South Carolina	South Carolina Association of CPAs	(803) 791-4181, ext. 107
South Dakota	Oklahoma Society of CPAs	(405) 841-3800, ext. 3805
Tennessee	Tennessee Society of CPAs	(615) 377-3825
Texas	Texas Society of CPAs	(972) 687-8617
Utah	Nevada Society of CPAs	(775) 826-6800
Vermont	New England Peer Review, Inc.	(603) 623-3513
Virgin Islands	Pennsylvania Institute of CPAs	(215) 496-9272
Virginia	Virginia Society of CPAs	(804) 270-5344
Washington	Washington Society of CPAs	(425) 586-1132
West Virginia	West Virginia Society of CPAs	(304) 342-5461
Wisconsin	Wisconsin Institute of CPAs	(262) 785-0445, ext. 3025
Wyoming	Nevada Society of CPAs	(775) 826-6800

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