

Suggested Steps in Updating Your Quality Control Document (Practice Manual Approach)

1. Start with a sample document and compare to your existing document.
 - Tailor the sample document appropriately to your firm's specifications. The firm's quality control document should detail the quality control policies and procedures as it relates specifically to your firm's systems and complies with SQCS No. 8. Due diligence should be taken to ensure the language used in the firm's quality control document is understood in its entirety.
 - Be certain to adopt only those policies and procedures that work for your firm. Adoption of a sample quality control document without modification can have disastrous results during peer review if your firm does not have the resources to comply with the policies and procedures documented.
 - a. **Single Firms:** A single office firm sample quality control document is available from [Practitioners Publishing Company \(PPC\)](#) in their quality control manual.
 - b. **Multiple Firms:** A multi-office firm sample quality control document is available to AICPA PCPS members. Email pcps@aicpa.org to request the sample document.
2. After making changes based on the above steps, consider comparing the updated quality control document to the **AICPA Audit and Accounting Practice Aid [Establishing and Maintaining a System of Quality Control for a CPA Firm's Accounting and Auditing Practice](#)**. If necessary, further update the quality control document after making this comparison.
3. After making changes based on the above step, compare the updated quality control document to [SCQS No. 8](#). Determine if there are any policies and procedures that were not appropriately addressed in the steps above and tailor appropriately in order to be in compliance with SQCS No. 8. Also consider comparing your quality control document with the Policies and Procedures Questionnaire used on peer reviews.
4. Finally, find a local peer reviewer in your marketplace or outside of your regular peer reviewer and ask that they review your revised document and advise whether it complies with the new professional standards.