

INFORMATION REQUIRED FOR SCHEDULING REVIEWS

FIRM INFORMATION

REVIEW DUE DATE (date that all review documents must be completed and submitted to the administering entity)

YOUR REVIEW WILL BE PERFORMED UNDER THE STANDARDS APPLICABLE TO

Please provide the following information concerning your review. When making inquiries about your review, please refer to the following review number:

1. Mailing Address (if different from above):

City County ST Zip Code

Please indicate the reason for the different address:
 Change of office address Other (specify)

If your firm has a name change due to a merger, dissolution or purchase, please go to http://www.aicpa.org/download/members/div/practmon/firm_structure.pdf and download the form to fill out and submit to the AICPA Peer Review Program.

2. Managing partner: Mr. Ms.

First MI Last

Are you an AICPA Member? Yes No AICPA Member Number _____
Telephone Number (____) _____ Ext. _____
Facsimile Number (____) _____
E-mail _____

¹ Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor.

3. Contact person on peer review matters Mr. Ms.

First MI Last

Are you an AICPA Member? Yes No AICPA Member Number _____

Telephone Number (____) _____ Ext. _____

Facsimile Number (____) _____

E-mail _____

4. Total number of partners _____

5. Total number of partners who are AICPA members _____

6. Total number of professional² staff in the firm, including partners

A One C 6 to 10 E 20 to 49 G 100 and more

B 2 to 5 D 11 to 19 F 50 to 99

7. Are you a sole practitioner (with no professional staff) who performs a total of three or less engagements covered by the SASs, Government Auditing Standards or examinations of prospective financial statements under the SSAEs? Yes No

8. Association(s) of CPA firms³ other than AICPA or state CPA society that the firm belongs to, if any, or a non-CPA owned entity⁴ with which your firm is closely aligned, if any.

(Use codes on pages 8 and 9): _____

If you marked 0099, please indicate the name of the association, or the name of the non-CPA owned entity.

9. Does your firm currently perform engagements under the following standards?

Statements on Auditing Standards (SASs) —

Audits?⁵ Yes No

Statements on Standards for Accounting and Review Services (SSARS) —

Reviews of financial statements? Yes No

Compilations of financial statements with disclosures? Yes No

Compilations of financial statements where "Selected Information-Substantially All Disclosures Required are Not Included"⁶ Yes No

Compilations of financial statements that omit substantially all disclosures? Yes No

Statements on Standards for Attestation Engagements (SSAEs) —

Examinations of prospective financial statements? Yes No

Compilations of prospective financial statements? Yes No

Agreed-upon procedures of prospective financial statements? Yes No

Examinations of written assertions? Yes No

Reviews of written assertions? Yes No

Other agreed-upon procedures? Yes No

² The term "professional" refers to all personnel including leased and per diem employees who devote at least 25% of their time in performing audits, reviews, compilations, or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements.

³ An association of CPA firms is defined as (1) any association, network, or alliance of accounting firms or (2) two or more firms or a group of firms (whether a formal or informal group) that jointly market or sell services. Associations of CPA firms who arrange peer reviews OR whose members perform peer reviews of each other must file a Plan annually and have the AICPA Peer Review Board and Center for Public Company Audit Firms (CPCAF) Peer Review Committee approve the Plan before any such reviews are scheduled.

⁴ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs.

⁵ Includes audits of financial statements and other audit services such as engagements under SAS AU Section 324 Service Organizations

⁶ If your firm performs this type of engagement as its highest level of service, it is not eligible for a report review and must have an engagement review.

If all are answered no to question 9, did your firm perform any engagements listed in question 9 during the last twelve months?

Yes No If no, skip to Item 20. If yes, please indicate the following and skip to Item 20.

The date you issued your last report ___/___/___

Type of engagement _____

10. Is your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)? Yes No If yes, please indicate the following:

a) Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB _____

b) Total number of SEC issuers for which the firm played a substantial role in the audit during the preceding calendar year, as most recently reported to the PCAOB _____

If your firm is required to be registered with and inspected by the PCAOB, your firm must enroll in the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).⁷

11. Does the firm perform any engagements, that are not defined as issuers by the PCAOB, under professional standards issued by the PCAOB? ___Yes ___No.

If yes, please indicate the total number of engagements and its industry (select industry codes from the list on page 5) # Eng. ___ Code ___ # Eng. ___ Code ___ # Eng. ___ Code ___

12. If your firm performs compilations of financial statements that omit substantially all disclosures (excluding compilations of financial statements where "Selected Information – Substantially all Disclosures Required are Not Included") as its highest level of service, your firm is eligible to have a report review. Please indicate the type of review you would prefer and skip to question 14.

Report Review

Engagement Review

System Review

13. If your firm does not perform audits, or any other engagements under the SASs, engagements under Government Auditing Standards (Yellow Book), or examinations of prospective financial statements under the SSAEs your firm is eligible to have an engagement review. Please indicate the type of review you would prefer.

Engagement Review

System Review

7. Firms that are not members of the Center for Public Company Audit Firms (CPCAF) that want to enroll in the CPCAF PRP must first submit an enrollment form with other information and the CPCAF Peer Review Committee will consider the firm's request. Firms that have a CPCAF Peer Review will have their peer review results placed in a file available to the public. CPCAF PRP peer review administrative fees will vary based on whether or not the firm is a member of the Center for Public Company Audit Firms.

14. Type of review (please check the one that applies):

- Firm-on-Firm -- You select a qualified firm to perform the review.
- Committee-Appointed Review Team (**only available for engagement and report reviews**) -- The entity administering your firm's review will select the review team. Please complete Exhibit 1.
- Association -- The association 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.*)

15. If your firm is having a firm-on-firm or association review, indicate the estimated date of the commencement of your review: ____/____/____.

This date should be prior to the due date on page 1. Your firm must advise the entity administering your review of the individuals who will perform that review before the review begins.

16. If your firm is having a firm-on-firm or association review, and the review team has already been chosen and the timing of the review established, please complete Exhibit 2. **If you do not know the members of the review team or the timing of the review, you do not have to complete Exhibit 2 at this time.**

17. If the review team is to be formed by an association of CPA firms authorized by the AICPA, please indicate the name of the association by using the code numbers on pages 8 and 9. _____ If you marked 99, please indicate the name of the association. _____

If your firm does not perform audits, any other engagements under the SASs, or examinations of prospective financial statements, skip to Item 20.

18. Please check all the appropriate boxes for those areas in which the firm practices regardless of the percentage of your firm's practice in that area.

- 1 SEC Rules and Regulations
- 3 Prospective Financial Information
- 5 Audits Under Government Auditing Standards (Yellow Book) (**Excluding Single Audit Act (A -133) Engagements**)
- 7 Audits of Federally Insured Depository Institutions (with more than \$500 million or greater in total assets)
- 18 Other Bank Audits
- 9 Other Audits Under Statements on Auditing Standards
- 10 Audits of Employee Benefit Plans
- 11 Attest Services (Excluding Prospective Financial Information)
- 13 Single Audit Act (A -133) Engagements Under Government Auditing Standards (Yellow Book)
- 14 Audits of Non-SEC Registrants under PCAOB Standards

19(A). Please check all the appropriate boxes for any industries in which the firm practices regardless of the percentage of your firm's practice in any industry.

- 126 FDIC Banking*
- 222 HUD Program
- 320 School Districts
- 325 State and Local Government
- 380 Defined Contribution Plans Full Scope
- 385 Defined Contribution Plans Ltd. Scope
- 390 Defined Benefit Plans Full Scope
- 395 Defined Benefit Plans Ltd. Scope
- 400 ERISA Health & Welfare Plans
- 405 Other ERISA Plans
- 410 Other Employee Benefit Plans
- 420 Industries Covered Under Single Audit Act A-133

19.(B) In addition to checking Box 1 for any industries in which the firm practices, also check Box 2 for any industries in which over **ten percent** of the firm's auditing (**only**) practice hours are concentrated. If your firm does not have any industries comprising 10% or more of the firm's auditing hours, check Box 2 for the industries of the firm's three largest audit clients. **Not all industries are listed. Please ensure however that you've indicated all of your firm's practice areas in 19(A).** An auditing practice for the purpose of the AICPA's *Standards for Performing and Reporting on Peer Reviews* is defined in Paragraph 3100.03 of those *Standards*. These *Standards* can be found on the AICPA Peer Review Program website, see address below.

Box1	Box 2		Box1	Box 2	
<input type="checkbox"/>	<input type="checkbox"/>	110 Agricultural, Livestock, Forestry & Fishing	<input type="checkbox"/>	<input type="checkbox"/>	230 Investment Companies and Mutual Funds
<input type="checkbox"/>	<input type="checkbox"/>	115 Airlines	<input type="checkbox"/>	<input type="checkbox"/>	240 Life Insurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	125 Banking	<input type="checkbox"/>	<input type="checkbox"/>	250 Mortgage Banking
<input type="checkbox"/>	<input type="checkbox"/>	135 Brokers & Dealers in Securities	<input type="checkbox"/>	<input type="checkbox"/>	260 Not-for-Profit Organizations*
<input type="checkbox"/>	<input type="checkbox"/>	140 Brokers & Dealers in Commodities	<input type="checkbox"/>	<input type="checkbox"/>	268 Personal Financial Statements
<input type="checkbox"/>	<input type="checkbox"/>	155 Common Interest Realty Associations	<input type="checkbox"/>	<input type="checkbox"/>	295 Real Estate Investment Trusts
<input type="checkbox"/>	<input type="checkbox"/>	165 Construction Contractors	<input type="checkbox"/>	<input type="checkbox"/>	300 Reinsurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	175 Credit Unions	<input type="checkbox"/>	<input type="checkbox"/>	308 Rural Utilities Service Borrowers
<input type="checkbox"/>	<input type="checkbox"/>	180 Extractive Industries — Oil and Gas	<input type="checkbox"/>	<input type="checkbox"/>	310 Savings and Loan Associations
<input type="checkbox"/>	<input type="checkbox"/>	185 Extractive Industries — Mining	<input type="checkbox"/>	<input type="checkbox"/>	330 Telephone Companies
<input type="checkbox"/>	<input type="checkbox"/>	186 Federal Financial Assistance Programs	<input type="checkbox"/>	<input type="checkbox"/>	335 Utilities
<input type="checkbox"/>	<input type="checkbox"/>	190 Finance Companies			None of the above industries apply
<input type="checkbox"/>	<input type="checkbox"/>	200 Property and Casualty Insurance Companies			
<input type="checkbox"/>	<input type="checkbox"/>	205 Government Contractors			
<input type="checkbox"/>	<input type="checkbox"/>	210 Health Maintenance Organizations			
<input type="checkbox"/>	<input type="checkbox"/>	216 Hospitals			
<input type="checkbox"/>	<input type="checkbox"/>	217 Nursing Homes			

* 126 Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year
 * 260 Including Voluntary Health and Welfare Organizations

20. 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.

21. Does your firm or do the members of your firm perform any accounting or auditing engagements through a joint venture, partnership, or corporate arrangement with another accountant or accounting firm? Yes No If yes, briefly describe those engagements and the relationships with the parties outside your firm.

22. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity? Yes No If yes, please describe the arrangements.

23. Does the partners of the firm and the firm itself have licenses to practice public accounting in the state(s) where the firm practices as required by applicable state boards of accountancy? Yes No If no, please explain.

24. Are there any limitations or restrictions on the firm or its personnel's 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, etc.)? Yes No If yes, please explain.

25. (a) Since the end of the firm's last peer review, has the firm sold any portion of its non-attest practice to a non-CPA owned entity and/or entered into service arrangements for staff, office facilities, equipment, etc. with a non-CPA owned entity? Yes No

(b) If yes, please provide with whom such agreements have been entered, the date that the agreements were entered into, the details of such agreements, and what services within the practice were sold.

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. We also understand that if all the partners of the firm who are members of the AICPA resign while a peer review is in process, the firm will not be dropped from the program until the review is completed.

Signature: _____

Date: _____

Please return this form and the applicable exhibits within 15 days to:

CODES FOR ASSOCIATIONS OF CPA FIRMS**

<u>Name</u>	<u>Initials</u>	<u>Code</u>
AG Exchange	AG	0067
AGN International North America	CACF	0010
The Alliance of Practicing CPAs	APA	0044
Alliott Group	ALL	0068
American Association of Hispanic CPAs	AAHC	0055
Apparel and Textile Accountants	ATAC	0056
Associated Regional Accounting Firm (d/b/a PKF North American Network)	ARAF	0006
Auto Team America	ATA	0057
BDO Alliance	BDOA	0049
BKR International	BKRI	0020
BR International	BR	0066
Baker Tilley International	SIA	0031
CORPACCT CPA Affiliates	CORP	0030
CPA Affiliates of Virginia, Ltd.	CPAAV	0027
CPA America International	AFAI	0001
CPA Associates International, Inc.	CPAA	0011
CPA Connect	CPACON	0071
CPA Management Systems, Inc. (InPACT Americas)	CPAMS	0013
CPA Network, Inc.	CPAN	0012
The CPA Network	TCN	0047
CPASNET.COM	PEN	0046
Crowe Cherry Bekaert	CCB	0063
DFK International (USA)	DFK	0014
Enterprise Network	ENT	0059
The Florida CPA Group	FCG	0053
Foundation for Accounting Practitioners, Inc.	FAP	0033
The Global Alliance	GLOBAL	0072
GMN International	GMNI	0037
HLB International	HLB	0035
Horwath International	HIL	0038
Independent Accountants International (Polaris IA International)	IAI	0015
Integra International Inc.	AACF	0052
International Network of Accountants and Auditors	INAA	0064
Infinet Resources	INR	0062
International Association of Practicing Accountants	IAPA	0040
The International Group of Accounting Firms	IGAF	0016
Jeffreys Henry International	JHI	0041
Kreston International	KRE	0042
KSI International	KSI	0060
Leading Edge Alliance	LEA	0065
Lone Star Management Group	LSMG	0017
MSI Legal and Accounting Network Worldwide	MSIN	0058
McGladrey Network	MCN	0043

** (Not all of the associations have requested authorization to oversee the administration of its members' peer reviews.)

CODES FOR ASSOCIATIONS OF CPA FIRMS (continued)**

<u>Name</u>	<u>Initials</u>	<u>Code</u>
MGI North America	MSI	0036
Montana Association of CPAs	MACPA	0018
Moore Rowland International	MRI	0029
Moore Stephens North America, Inc.	MSNA	0045
Morning Star	MORN	0054
NACPAF	NACF	0019
National Association of Black CPA Firms	ABCF	0007
National Conference of CPA Practitioners	NCCPAP	0021
The Network	MAN	0051
Network of Accountants	NETA	0028
NEXIA International	NI	0039
NR International	NRI	0032
Pannell Kerr Forster	PKF	0050
Premier International Associates	PREM	0073
Russell Bedford International	RUSBED	0074
SC International	AGI	0002
Southern Association of Accounting Firms	SAAF	0022
The Southern & Western Accounting Group	SWAG	0023
Texas Management Group	TMG	0024
The Ruck Network	RUCK	0070
The Virginia Group of CPA Firms, Inc.	VGLCF	0025
Western Association of Accounting Firms	WAAF	0026
Other		0099

CODES FOR NON-CPA OWNED ENTITIES⁸

<u>Name</u>	<u>Initials</u>	<u>Code</u>
American Express Tax and Business Services	AXTBS	1005
Centerprise Advisors	CTR	1020
Century Business Services	CBS	1010
RSM McGladrey Services	HRB	1015
Vestin Group Inc.	VESTIN	1025

**Not all of the associations have requested authorization to oversee the administration of its members' peer reviews.

⁸ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs, including some or all of the former owners of the CPA firm.

EXHIBIT 1

**INFORMATION NEEDED TO ASSIGN AN ENGAGEMENT OR REPORT
REVIEWER FOR CART REVIEWS**

1. Firm Name _____
2. Did your firm perform any audits* or examinations of prospective financial statements during the last twelve months? Yes No If yes, please indicate the date you issued your last report ____/____/____ and the period ending ____/____/____.
3. Does your firm plan to perform any engagements referred to in question 2 during the next twelve months? Yes No
4. Whenever possible, we select a reviewer who practices in the state where your firm's main office is located. However, we will not select a reviewer located in the immediate geographic area of that office or other geographic areas specified by you if, for example, you have a significant office or client in that area. We use the first three digits of the zip code to define a geographic area.
 - a. Do you object to a reviewer being selected from the state where your main office is located? Yes No If yes, the reviewer will be selected from another state.
 - b. If the answer to 4(a) is no, please indicate the first three digits of those zip codes within your state where you would *not like* a reviewer to be selected.¹

5. Please provide the information on page 11 concerning the number of accounting and review engagements and attestation engagements with periods ending during the last twelve months. This information should be classified into major industry categories and broken down by each owner of the firm who is responsible for the issuance of reports on accounting and review services and attest services.
6. Indicate the date that your firm would like the review to commence ____/____/____. This date should be sufficiently prior to the due date on page 1 to allow for completion of your peer review by that date. Completion includes the submission of all peer review documents to the entity administering the peer review.

Number of Engagements Performed²

* Includes audits of financial statements and other audit services such as engagements under SAS No. 70, Reports on the Processing of Transactions by Service Organizations
¹ To determine whether there are zip code areas that you would like excluded or included, you may wish to refer to your local phone book(s), client lists, or mailing lists, if any.

Practice Area/ Industry of the Client ³	Level of Service Provided ⁴	Partner 1	Partner 2	Partner 3
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO*	_____	_____	_____
	AT	_____	_____	_____

Total number of C8** Engagements performed _____

Signature _____

Date _____

Title _____

For the twelve month period ended ____/____/____

LEVEL OF SERVICE CODES

² Each monthly engagement for a client counts as one engagement

³ Please use the industry codes on page 12

⁴ Please use the level of service codes on page 12

* If your firm performs compilations of financial statements where "Selected Information-Substantially All Disclosures Required are Not Included" (as discussed in SSARS) as its highest level of service, it is not eligible for a report review and must have an engagement review.

**Compilation engagements performed under Statement on Standards for Accounting and Review Services (SSARS) No. 8 where an engagement letter was issued instead of a report.

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

- R Review of financial statements
- C Compilation of financial statements with disclosures
- CO Compilation of financial statements that omit substantially all disclosure
- C8 Compilation engagements performed under Statement on Standards for Accounting and Review Services (SSARS) No. 8 where an engagement letter was issued instead of a report
- AT Attestation services (including compilations of prospective financial statements)

PRACTICE AREAS

- 2 Reviews and Compilations (SSARS)

INDUSTRY CODES

- | | |
|---|--|
| 110 Agricultural, Livestock, Forestry & Fishing | 216 Hospitals |
| 115 Airlines | 217 Nursing Homes |
| 125 Banking | 222 HUD |
| 126 FDIC Banking* | 230 Investment Companies and Mutual Funds |
| 135 Brokers and Dealers in Securities | 240 Life Insurance Companies |
| 140 Brokers and Dealers in Commodities | 250 Mortgage Banking |
| 155 Common Interest Realty Associations | 260 Not-for-Profit Organizations (including
Voluntary Health and Welfare Organizations) |
| 165 Construction Contractors | 268 Personal Financial Statements |
| 175 Credit Unions | 295 Real Estate Investment Trusts |
| 180 Extractive Industries — Oil and Gas | 300 Reinsurance Companies |
| 185 Extractive Industries — Mining | 308 Rural Utilities Service Borrowers |
| 186 Federal Financial Assistance Programs | 310 Savings and Loan Associations |
| 190 Finance Companies | 320 School Districts |
| 200 Property and Casualty Insurance Companies | 325 State and Local Government |
| 205 Government Contractors | 330 Telephone Companies |
| 210 Health Maintenance Organizations | 335 Utilities |
| | 380 Defined Contribution Plans |
| | 390 Defined Benefit Plans |
| | 400 ERISA Health & Welfare Plans |
| | 410 Other Employee Benefit Plans |

* 126 Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year

Exhibit 2
INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS
(INCLUDING FIRMS WITHIN ASSOCIATIONS)

FIRM NAME _____ **REVIEW NO** _____

Please provide, or have the team 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 reviewed firm has received acknowledgement of this form from the entity administering the review. 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 administering entity 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 _____ Office Number _____
3. Mailing _____
Address _____
City _____ County _____ St _____ Zip Code _____
4. Review Dates:
Commencement Date ___/___/___ Exit Conference Date ___/___/___

TEAM CAPTAIN INFORMATION

1. Team Captain's Name Mr. Ms.
First _____ MI _____ Last _____
2. AICPA Member Number* _____
3. E-mail Address _____
4. Mailing Address (if different from above)

City _____ County _____ St _____ Zip Code _____
5. Telephone Number: (_____) _____ Ext. _____
Facsimile Number: (_____) _____

*Obtain from AICPA Member Card

TEAM MEMBER 1 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last

2. AICPA Member Number* _____

3. E-mail Address _____

TEAM MEMBER 2 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last

2. AICPA Member Number* _____

3. E-mail Address _____

TEAM MEMBER 3 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last

2. AICPA Member Number* _____

3. E-mail Address _____

RELATIONSHIPS OR TRANSACTIONS¹

1. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity? Yes No If yes, please describe the arrangements in detail.

2. 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.

*Obtain from AICPA Member Card

¹ Appendix A and Interpretation #5 of the AICPA Peer Review Standards and Interpretations contain guidance as to when independence may be impaired.