

## Minimum Requirements for Peer Review Mentors

The purpose of being a Peer Review Mentor is to assist reviewers who desire to be System Review Team Captains under the Significant Team Member Participation training criteria. The AICPA Peer Review Board (“the Board”) established minimum requirements needed by individuals in order to qualify as Peer Review Mentors. The Board has delegated the evaluation and approval of Peer Review Mentors to the AICPA Peer Review Program Staff (“the Staff”). The minimum requirements are:

- A. Be team captain qualified
- B. Demonstrate proficient knowledge and expertise in the AICPA Peer Review Program Standards and Interpretations. In determining whether the individual has demonstrated proficient knowledge and expertise in AICPA Peer Review Program Standards and Interpretations, the Staff will consider:
  - i. The number of peer reviews on which the individual acted as team captain over the 3 years preceding the date the application is received
  - ii. The number of engagements reviewed on the peer reviews on which the individual acted as team captain over the 3 years preceding the date the application is received
  - iii. The following, if pertaining to the 3 years preceding the date the application is received: formal peer review feedback issued to the individual, the results of oversight, reports of weaknesses or deficiencies in reviewer performance, or AICPA or administering entity imposed peer reviewer restrictions
  - iv. The recommendations of the entity(ies) which administered the majority of the peer reviews on which the individual acted as team captain over the 3 years preceding the date the application is received
- C. Consideration of these criteria does not preclude the Board or Staff from considering other factors that appear relevant in determining whether an individual should be an approved Peer Review Mentor. Approval will be granted upon Staff discretion.
- D. Individuals seeking initial approval as a Peer Review Mentor will be required to submit a request for approval to AICPA staff. If approval is not granted, the individual may not reapply as a Peer Review Mentor until at least 12 months after the date of the original application and until all criteria for approval as a Peer Review Mentor have been met.
- E. Once approved, the new mentor will be added to a list of approved mentors which will be maintained by AICPA staff and will be made available to the administering entities.
- F. Based on formal peer review feedback issued to the individual, the results of oversight, reports of weaknesses or deficiencies in reviewer performance, AICPA or administering entity imposed peer reviewer restrictions, or other matters that could impact the reviewer’s abilities to participate in the program, the Board or Staff may

rescind approval at their discretion. The administering entity should notify AICPA Staff in the event matters are noted that apparently disqualify the mentor. AICPA Staff will review the matter and may send the mentor a letter indicating that the mentor is suspended from acting as a Peer Review Mentor until the issue is resolved.

- G. Approval must be granted triennially. However, mentor qualifications may be reviewed or re-evaluated annually or as needed.