

Initial Team Captain Qualification under the Mentor Program

To meet the training requirements for initial qualification as a System Review Team Captain (“team captain”), an individual (“candidate”) has the option to participate in the AICPA Peer Review Program Mentor Program (“Mentor Program”). Under this program, the candidate must complete the first segment (8 CPE hours) of the AICPA two-day introductory reviewer training course, “How to Conduct a Review under the AICPA Practice Monitoring Program”. After that requirement is met, the candidate must undertake significant participation as a team member on a System Review under the supervision of an approved Peer Review Mentor (“Mentor”).

A. Mentor Contact Information

- i. When requested by a candidate, the administering entity is responsible for providing the contact information of approved Mentors. The contact information will appear on the list of approved Mentors, which will be maintained by the AICPA Peer Review Program Staff (“the Staff”) and will be made available to the administering entities.

B. Significant Participation as a Team Member on a System Review

- i. When a candidate seeks to undertake significant participation as a team member on System Review(s) in order to meet the training requirements for initial team captain qualification, the candidate must complete certain team captain responsibilities under the supervision of a Mentor.
- ii. The Mentor is responsible for ensuring that the team member meets the qualifications to be a peer reviewer and serve on the peer review team. The Mentor is also responsible for ensuring that the candidate has been approved as a team member by the entity administering the peer review and for supervising and reviewing the work of the candidate. The Mentor should ensure that all of the working papers completed by the candidate are reviewed by the Mentor, and should follow up with the reviewed firm or candidate as necessary. By completing and signing off on the Team Captain Checklist, the Mentor is approving the candidate’s working papers and accepting responsibility for the work of the candidate.
- iii. To provide evidence that the candidate has completed significant participation as a team member on a System Review, the Mentor should complete the Team Member Participation Checklist (“Participation Checklist”) on the candidate’s behalf. This checklist is available on the AICPA website at <http://www.aicpa.org/InterestAreas/PeerReview/Community/PeerReviewers/DownloadableDocuments/ParticipationChecklist.pdf>.

C. Submission of Participation Checklist to Staff

- i. Once the System Review has been performed, the Mentor should perform an evaluation of the candidate, assessing their technical, evaluation and communication skills. This evaluation should be documented in Appendix A of the Participation Checklist, and should be signed and dated by the team captain and the candidate.
- ii. The Mentor is then responsible for submitting the completed Participation Checklist to the Staff. The checklist should be submitted within 30 days of the exit conference date or by the firm’s peer review due date, whichever date is earlier, and should be emailed to prptechnical@aicpa.org with the subject line “Team Member Participation Checklist.”

D. Staff Evaluation of Participation Checklist

- i. The Board has delegated the evaluation and approval of candidates under the Mentor Program to the Staff. In determining whether a candidate has met the training requirements for initial team captain qualification, the Staff will consider:
 1. The Participation Checklist, including whether all required steps were completed by the candidate

2. The evaluation of the candidate performed by the Mentor and documented at Appendix A of the Participation Checklist
 - ii. So long as all required steps of the Participation Checklist were completed by the candidate and the evaluation performed by the Mentor does not create a reasonable doubt that the candidate could successfully perform the functions of a team captain, the candidate will have met the training requirements for initial team captain qualification.
 - iii. If the candidate has met the training requirements for initial team captain qualification under the Mentor Program, notification to that effect will be sent to the candidate by the Staff. Once this notification is received, the candidate should update their reviewer resume to reflect that they have met the training requirements for initial team captain qualification through participation in the Mentor Program. So long as the candidate meets all other requirements to be a peer reviewer and team captain, the candidate may then be scheduled as a team captain on future peer reviews.
 - iv. If the candidate has not met the training requirements for initial team captain qualification, the reason for that determination will be articulated in the notification provided to the candidate. The candidate may undergo mentoring an unlimited number of times until they have met the training requirements for initial team captain qualification. Alternatively, the candidate may seek to meet the training requirements for initial team captain qualification through the other available options.

E. Additional Information

- i. Additional information regarding the Mentor Program can be obtained on the AICPA website at <http://www.aicpa.org/InterestAreas/PeerReview/Community/PeerReviewers/Pages/MentoringProgram.aspx>.