

Q & A on Peer Review Program Manual (PRPM) Content in the Online Professional Library (OPL)

What is the Online Professional Library? The AICPA Online Professional Library (OPL) is the primary online distribution channel for AICPA publications. The research tool provides access to the most up-to-date guidance, including all the relevant and related literature — even the FASB or GASB Library, depending on your subscription. It makes research easy with a robust search engine, extensive linking within and between titles, the ability to save bookmarks and notes, and other features to facilitate quickly finding what you need. [More Information](#)

I had previously read that the Peer Review Program Manual (PRPM) was being migrated to OPL and that many PRPM sections, including the engagement checklists, would no longer be available on the AICPA's peer review webpages after early 2016. Is this still correct? To improve audit quality, make the peer review process more efficient and address feedback, the PRPM, including Team/Review Captain Packages, will now remain on the peer review webpages available for download to AICPA members, with some content available to the public (Standards, Interpretations, etc.). The content available to all members includes:

- Engagement checklists,
- Supplemental checklists,
- Profiles,
- Team/Review Captain Package zip files, and
- Practice Management Toolkits.

These materials will also be maintained on the AICPA's Online Professional Library (OPL) for subscribers. Those subscribers will have ability to:

- Search the PRPM,
- Add bookmarks and research notes, and
- Link to references in guidance within their other OPL subscriptions

Single user and discounted multi-user subscriptions to OPL are available for purchase. Multi-user subscriptions are based on the number of concurrent users, i.e. how many firm employees will need to access OPL at the same time. For further information, see [here](#), under “multi-user subscriptions.”

Both resources will be kept up-to-date. For updates, continue to monitor Reviewer Alerts.

Why is the PRPM also available in OPL? The AICPA takes pride in staying on top of publishing trends and recognizes that more and more CPAs and financial professionals are moving away from less efficient paper-based research products and moving toward online delivery methods.

Providing the PRPM in OPL represents one of the final steps in our transition to converting the PRPM to a fully electronic resource. By eliminating the ‘paper’ (i.e. loose-leaf) from the peer review process, we are moving towards a more technology-based program. This will help improve the efficiency of the program. Plus, there will be more timely content updates without significant lags between PRPM editions.

How is this of further benefit for current OPL subscribers? For subscribers of other AICPA publications in OPL, such as AICPA *Professional Standards* and *Audit and Accounting Guides*, users will be able to obtain the materials they need to conduct peer reviews and perform any necessary research on professional standards all in the same platform. References to professional standards within certain PRPM documents will link directly to your other subscriptions.

How do I access PRPM content in OPL?

Instructions for accessing individual and multi-user subscriptions are [here](#).

How often will OPL and the AICPA's peer review webpages be updated? OPL and the AICPA's peer review webpages are expected to be updated as necessary with any new guidance approved by the Peer Review Board. Updates can be as often as monthly.

How else can I learn about PRPM updates? Recently approved guidance are available within Peer Review Board open session agendas posted to the peer review website. Further, Reviewer Alerts regarding PRPM updates are emailed monthly as applicable to firm peer review contacts and peer reviewers.

Are there any other changes being contemplated for the PRPM? The Peer Review Program is continually exploring possible improvements to the presentation and delivery of the PRPM to make it more efficient and effective for users. Stay tuned for communications of other improvements that are in development.

How can I try out the PRPM in OPL? [Activate](#) a free 90 day trial of the PRPM in OPL. This trial allows you to try out the PRPM on OPL before deciding whether to subscribe to our [standard PRPM product](#).

How do I use PRPM in OPL? In transitioning to OPL, these “peer review specific” tips will help:

- Save the quick link <https://library.aicpa.org/> to your “favorites”
- Become comfortable with the following two formats for questionnaires and checklists:
 - OPL content, which provides the ability to:
 - link within and between titles in your subscription, including professional standards and other guidance, and
 - save bookmarks and notes.
 - Downloadable PDF form, which provides
 - fillable fields,
 - easy and efficient use, and
 - the ability to save to your peer review work-papers.
- Bookmark the fillable PDF files you need to perform peer reviews:
 - Bookmark the “Table of Effective Dates,” which is in the “About this Publication—Updates to the Manual” PRPM section in OPL.
 - Use this table as a quick “Table of Contents” to access, then ‘download,’ each practice aid you expect to use in your peer review practice to your peer review central files for use on specific peer reviews.
 - Check this table before you commence any review to assess if the practice aid you previously downloaded has been updated since your last download. If it has been, just re-download it to your peer review central files.

- Scan monthly Reviewer Alerts for the “What’s New in the Peer Review Program Manual” article, to be aware of what practice aids have been updated. These articles are also published in the “What’s New” section on the right side of the homepage when you log into OPL.
- Remember that references to other guidance within the OPL database content will link directly to your other subscriptions, resulting in quicker and more efficient research abilities. This will be helpful, for instance, when researching “no” answers to engagement checklists.

Other resources for transitioning to OPL include OPL’s “How To” guide and video overview under “My Tools,” and “Help.”

Can I obtain the System and Engagement Review Toolkits in OPL? What about the System Review Engagement Profiles? Yes, these items are available in OPL from the 24,000 “Other Peer Review Practice Aids-Toolkits” section. Refer to the previous “Tips” information for how to bookmark 24,000 to link quickly to the tables you will use as “Table of Contents” for documents you need to download.