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**AICPA Peer Review Board  
Open Session Agenda  
Thursday, October 24, 2019  
Teleconference**

**Peer Review Board (PRB) Members:**

Andrew Pope, Chair  
Joe Beck  
Brian Bluhm  
Mike Colgan  
Mike DeFalco  
Steve Fetterman  
Liz Gantnier  
Jeff Gendreau  
Jeff Graham  
John Guido  
Barbara Lewis  
Ethan Miller  
Mike Pescatore  
Cathy Schweigel  
Bonnie Stewart  
Mike Wagner  
Richard Wortmann

**Absent:**

Dawn Brenner  
Kristen Mascis

**AICPA Staff:**

Karen Aylor  
Jim Brackens  
Sue Coffey  
Jennifer Dintsch  
Kim Ellis  
Gary Freundlich  
Jennifer Gum  
Gloria Harewood  
Kristy Illuzzi  
Lisa Joseph  
Justin Long  
Sue Lieberum  
Fran McClintock  
LaVonne Montague  
Daphne Owings  
Beth Thoresen  
Andrew Volz  
Lori Warden

**Observers:**

See attachment A

**1.1 Welcome Attendees and Roll Call of Board - Ms. McClintock/Mr. Pope**

*Discussion Summary:* Ms. McClintock began the meeting by taking roll and Mr. Pope welcomed everyone to the meeting.

**1.2 Discussion on the Process Related to Assisting Firms with Compliance of State Peer Review Licensure Requirement - Mr. Bluhm**

*Discussion Summary:* Mr. Bluhm described the enhancements being made to the peer review process to provide state boards of accountancy (SBOAs) the necessary information to monitor a firm's compliance with their licensure requirements. Mr. Bluhm highlighted that the changes being made to PRIMA allow a firm to opt out of the various permissions. Additionally, a firm can change its elections electronically at any time through PRIMA. The AICPA will provide the information to the SBOAs through the Facilitated State Board Access (FSBA), to be available no later than January 1, 2020.

Ms. Thoresen addressed the PRIMA impact to these changes. The requirements for PRIMA are in the process of being finalized and expected to be complete by mid-December to achieve the January 2020 implementation timing. AEs and SBOAs will be provided the details of the changes and enhanced process in mid-December.

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A question was raised regarding the examples shown on page 3 Agenda Item 1.2 when a firm opts out of the permission to share. The examples indicate a firm is required to share all of the information outlined in Agenda Item 1.2. Mr. Bluhm clarified that is not the intent of those examples. The wording of those examples will be revised prior to inclusion in an FAQ.

A question was raised regarding the training for the various parties involved in this process. Ms. Thoresen clarified that the communications previously discussed to occur in mid-December will include training and demonstrations of the process and reports in PRIMA for firms and AEs. SBOAs do not and will not have access to PRIMA.

Discussion was had on the information available to PROCs and SBOAs. Mr. Freundlich clarified dependent on the state, the PROC would not have access to information that the SBOA could not access.

*Resolutions:* None

*Open Items:* None

### **1.3 Approval of Revisions to Chapter 3 of the Oversight Handbook - Mr. Bluhm**

*Discussion Summary:* Mr. Bluhm provided an overview of Agenda Item 1.3 including the timeline of events, and the changes made from the version previously presented to the PRB in May. Mr. Bluhm emphasized that the objective of confidentiality in Chapter 3 has not changed and the enhancements to the peer review process previously described in Agenda Item 1.2 complement the changes being presented in Agenda Item 1.3A.

*Resolutions:* The changes proposed in Agenda Item 1.3A were accepted as presented with an immediate effective date. The changes to the confidentiality letter in Agenda Item 1.3C were approved with an immediate effective date following the proposed transition plan in Agenda Item 1.3.

*Open Items:* The changes will be reflected in the Oversight Handbook on our SharePoint site

### **1.4 Task Force Updates**

*Discussion Summary:* Ms. Gantnier thanked everyone for their involvement in the progress made toward the clarified standards. Mr. Gendreau reported the feedback received from the August 2019 Peer Review Conference was largely exceptional or better than expected. In January the ECTF will start planning for the 2020 Peer Review Conference. He invited anyone to share their ideas for topics or speakers. He also thanked speakers and staff for making this past conference a success.

### **1.5 Other Reports**

*Discussion Summary:* Ms. Thoresen alerted the PRB to enhancements to PRIMA that will be released in November based on feedback and recommendations from the users.

### **1.6 Other Business - Mr. Pope**

*Discussion Summary:* Mr. Pope opened the floor for any other matters from PRB members or observers. No other matters were brought to the attention of the PRB.

### **1.7 For Informational Purposes**

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*Discussion Summary:* Mr. Pope informed attendees that the following items were included in the meeting materials for their reference.

- A. Compliance Update - Firm Noncooperation\*
- B. Report on Firms Whose Enrollment was Dropped or Terminated\*

Attendees should inform Staff of any questions they may have.

### **1.8 Future Open Session Meetings**

*Discussion Summary:* Mr. Pope noted the dates for future open sessions are as follows:

- A. January 30, 2020 – Teleconference
- B. May 13, 2020 – Durham, NC
- C. August 6, 2020 – St. Louis, MO
- D. November 11, 2020 – Durham, NC

The meeting was adjourned at 1:37pm ET.

Attachment A

AICPA Peer Review Board Meeting

Participants for Peer Review Board Open Session

October 24, 2019

	Name	Company	E-Mail Address
1.	Richard Hill	Mitchell Emert & Hill	Richardhill@mehcpa.com
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