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**AICPA Peer Review Board  
Open Session Agenda  
Thursday, August 20, 2020  
Teleconference**

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

Joe Beck  
Brian Bluhm, Vice Chair  
Mike Colgan  
Mike DeFalco  
Steve Fetterman  
Liz Gantnier  
Jeff Graham  
Clynt Hart  
Barbara Lewis  
Ethan Miller  
Mike Pescatore  
Cathy Schweigel  
Art Sparks  
Mike Wagner  
Dan Wernke  
Richard Wortmann

**Absent:**

Andrew Pope, Chair  
Kristen Mascis  
Bonnie Stewart

**AICPA Staff:**

Ivory Bare  
Jaime Beasley  
Jim Brackens  
Brad Coffey  
Donna Freundlich  
Gary Freundlich  
Laurel Gron  
Jennifer Gum  
Gloria Harewood  
Lisa Joseph  
Tim Kindem  
Justin Long  
Fran McClintock  
Beth Thoresen  
Andrew Volz

**Observers:**

See attachment A

**1.1 Welcome Attendees and Roll Call of Board – Mr. Kindem/Mr. Bluhm**

*Discussion Summary:* Mr. Kindem began the meeting by taking roll and Mr. Bluhm thanked everyone for attending.

**1.2 Extension of Offsite System Review AE Approval Waiver – Mr. Brackens/Ms. Lewis**

*It was agreed that:* Firms or peer reviewers will not be required to obtain advance approval from an administering entity (AE) to perform an offsite system review for peer reviews commencing on or before June 30, 2021.

*Assignments:* Staff will communicate this decision to relevant stakeholders in the near term.

*Discussion Summary:* Ms. Lewis indicated that the Standards Task Force did not want to wait until the September 2 PRB meeting to discuss extending the waiver for firms or peer reviewers to obtain advance AE approval for an offsite system review given that the current waiver was approved for reviews commencing before September 30, 2020 and peer reviews scheduled to commence after this date are likely already in the planning stages.

Other items discussed included:

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- The exposure draft discussed at the May 20 PRB meeting (that proposed to permanently eliminate this requirement) was put on hold indefinitely as it was likely to delay the timing of the project to clarify existing peer review guidance.
  - Staff should monitor reviews being performed specifically to determine if offsite system reviews lead to increased levels of poor reviewer performance.
    - If it is subsequently discovered that review quality is diminished, the PRB can revisit the appropriateness of the waiving this requirement.
  - The PRB can revisit waiving the requirement at the May 2021 PRB meeting, currently scheduled for Wednesday May 19.
  - Communications to peer reviewers (and other relevant stakeholders) should reinforce that this decision does not prohibit the performance of a system review at the reviewed firm's offices.
  - Staff will investigate ways for the peer reviewer to indicate in PRIMA where the peer review was performed, and any challenges that were encountered due to where procedures were performed.
  - Decisions related to oversight requirements, specifically the requirement for an AE to perform onsite oversights, will be discussed at a future PRB meeting.
  - This proposal is essentially serving as a bridge between having this requirement (to perform the majority of procedures of a system review onsite) to allowing a peer reviewer more judgement as to where the procedures should be performed.

The meeting was adjourned at approximately 1:30pm ET.

AICPA Peer Review Board Meeting

Registrants for the Peer Review Board Open Session

August 20, 2020

	Name	Company
1.	Anna Durst	Nevada Society of CPAs
2.	Rafael Wiesenberg	ICPAS
3.	Kary Arnold	Nevada Society of CPAs
4.	Heather Lindquist	Illinois CPA Society
5.	Monica M. Farrell	PICPA
6.	Rita Barnard	KSCPA
7.	Dipesh Patel	TSCPA
8.	Deidre Budahl	SD Board of Accountancy
9.	D. Boyd Busby	Alabama Board of Public Accountancy
10	Patty Hurley	Oklahoma Society of CPAs
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11	Kristy Illuzzi	AICPA
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12	Phil Windschitl	VSCPA
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13	Richard Hill	Mitchell Emert & Hill
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14	Mary Kline-Cueter	Kline Group, PC
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15	Julie Salvaggio	Illinois CPA Society
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16	Daniel J. Dustin	NASBA
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17	Chris Rouse	Windham Brannon, PC
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18	Bert Denny	Regier Carr & Monroe LLP
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19	Paul Ziga	Georgia State Board of Accountancy
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20	Suzanne Heidenreich	Heidenreich & Heidenreich, CPAs, PLLC
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21	Gloria P Roberts	Gloria P. Roberts CPA
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22	Jerry Cross	TXCPA
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23	Bob Goldstein	Robert D. Goldstein, CPA
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24	Ben Peña	Texas State Board of Public Accountancy
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	Name	Company
25	Laura Harrison	GSCPA
26	Allison M. Henry	PICPA
27	Chuck Jordan	Alabama Society of CPAs
28	Marilee P. Lau	COCPA
29	Mark E. Mersmann	MOCPA, GSCPA, ASCPA
30	Marc Feinstein	PICPA
31	Adelina Burke	PICPA
32	Bimpe McMillon	Texas Society of CPAs
33	Jessica Mytrohovich	Georgia Society of CPAs
34	Beth A. Lyons	Massachusetts Society of CPAs
35	Mike Auerbach	U.S. Department of Labor
36	Glenn A. Roberts	The Ohio Society of CPAs
37	Ashley Sellers	Alabama Society of CPAs
38	Robert N. Brooks	NC State Board of CPA Examiners
39	David R. Nance	NC State Board of CPA Examiners
40	Katie Cheek	Tennessee Society of CPAs
41	Gina Carota	Tennessee Society of CPAs
42	Gregg Taketa	Hawaii Board of Public Accountancy
43	Glenn Roe	New Jersey Society of CPAs
44	Mason Andres	Thomas & Thomas, PLLC
45	Mark P. Harris	Society of Louisiana CPAs
46	Jennifer Gorman	Wyoming Board of CPAs
47	Kent Absec	Idaho State Board of Accountancy

	Name	Company
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48	Stacey Lockwood	LCPA
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49	Kerry L. Weatherford	Smith, Dukes & Buckalew, LLP
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50	Rodney M. Harano	CW Associates, CPAs
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51	Darlene Zibart	Kentucky Society of CPAs
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52	Peggy Jury	Michigan Association of CPAs
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53	Karen Guerra	MICPA
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54	Sharon Romere-Nix	Thomson Reuters
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55	Kathy Creel	Florida Institute of CPAs
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56	Heather Trower	PICPA
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57	Robyn Barkdull	Utah State Board of Accountancy
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58	Carey Woolsey	Utah State Board of Accountancy
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59	Marysue Bulcavage	Marysue Bulcavage, CPA
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60	Mary Kelly	North Carolina Association of CPAs
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61	Thomas P. Kirwin	Sullivan Bille PC
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62	Pamela M. Lemire	New England Peer Review
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63	Charles Satterlund	Washington State Board of Accountancy (ACB)
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64	Vinit Shrawagi	California Society of CPAs
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65	Jean Rudolph	Pennsylvania Institute of CPAs
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66	Jennifer Winters	NYS Education Department
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67	Thomas Cordell	NYS Education Department
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68	Rebecca Tres	WellsColeman
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69	Harrison E. Greene, Jr.	FDIC
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	Name	Company
70	Raegen Nuffer	Alabama Society of CPAs
71	Bethany Booth	Alabama Society of CPAs
72	Michele Courtney	Illinois CPA Society
73	Julie Phipps	Washington Society of CPAs
74	Jay Kaufman	Massachusetts Society of CPAs
75	Heather Myers	NE Board of Public Accountancy
76	Melinda Hart	Illinois CPA Society
77	Viki Windfeldt	Nevada State Board of Accountancy
78	Dan Weaver	Texas State Board of Public Accountancy
79	Phyllis Barker	Oregon Society of CPAs
80	Darlene Boles	Oregon Society of CPAs
81	Jeannine Birmingham	Alabama Society of CPAs
82	Jill Turner	Colorado Society of CPAs
83	Kara Fitzgerald	Tennessee Society of CPAs
84	Janice V. Hodge Louis	Benham & Hodge, PC
85	Faye L. Hayhurst	Minnesota Society of CPAs
86	Wendy E Reedy	Clayton & McKervey
87	Dawn E Brenner	Grant Bennett Associates
88	Stephen Langowski	NASBA CAC
89	Ed Mann	E.L. Mann, PC
90	Grace Berger	Montana Board of Public Accountants
91	Jonathon Eade	Jones, Nale & Mattingly PLC
92	Jackie Meucci	Washington State Board of Accountancy (ACB)

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	Name	Company
93 .	Karen L Welch	Walsh & Company, P.C.
94 .	Colleen Conrad	NASBA
95 .	Sherry R. Kidd	Oklahoma Society of CPAs
96 .	Paul Pierson	Illinois CPA Society
97 .	Laura Minnick	Arizona State Board of Accountancy
98 .	Ellen Adkins	SC Bd of Acctg & NASBA CAC Comm