
**AICPA Peer Review Board
Open Session Highlights
February 2, 2018
New Orleans, LA**

PRB Members:

Tom Parry, Chair
Jeannine Birmingham*
Brian Bluhm
Dawn Brenner
Mike Colgan
Bert Denny
Liz Gantnier
Jeff Gendreau
John Guido
Steve Hicks
Karen Kerber
Barbara Lewis*
Kristen Mascis*
Ethan Miller
Mike Pescatore
Andrew Pope*
Marty Shannon
Mike Wagner
Lori Warden
Karen Welch

AICPA Staff:

Jim Brackens
Gary Freundlich
Beth Thoresen
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Rachelle Drummond*
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Tim Kindem
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Dave Andrews*
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Carl Peterson*
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Observers:

See attachment

*telephonically

Agenda Item 1.1: Welcome Attendees and Roll Call of Peer Review Board - Mr. Kindem/Mr. Parry

Mr. Kindem conducted the roll call of the Peer Review Board (PRB), staff and observer registrants.

Mr. Parry welcomed attendees and noted this is the first PRB meeting for new members Mr. Colgan, Ms. Mascis, Mr. Miller and Ms. Warden.

Agenda Item 1.2: Report on Planning Task Force – Mr. Parry

Discussion Summary:

Mr. Parry provided a brief update of recent meetings of the Planning Task Force (PTF). The PTF is responsible for the overall direction, strategy, objectives and meetings of the PRB and task forces. It is chaired by the PRB chair and includes several other PRB members, such as task force chairs. Topics discussed at recent meetings include:

- Applicants for future open positions on the PRB. The applicants were applying for positions that become available in May 2019. Applicants should hear something soon regarding the results of those discussions.

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- The prioritization of current and future responsibilities for Peer Review staff. Periodically, the group will meet with staff to go over a listing of staff responsibilities. This collaborative effort helps make sure that staff and the PRB are addressing the most urgent needs of the AICPA Peer Review Program (Program).
 - An update on the hearings process, including ways staff can work through current outstanding hearing panels.
 - An update on evolution, including the benchmarks that is further discussed in Agenda Item 1.3.
 - An update on the Standards Task Force project to clarify Program guidance that is further discussed in the Standards Task Force update.

Agenda Item 1.3: Administering Entity Benchmarks and Related Guidance – Mr. Bluhm

Discussion Summary:

Mr. Bluhm provided an overview of the agenda materials. He reinforced that staff and the PRB are committed to the success of all administering entities (AEs). He acknowledged the challenges firms, reviewers and AEs have encountered with PRIMA, and reminded everyone that AEs will not be subject to fair procedures until 2019. At that time, AEs will be required to report on compliance with benchmarks on a quarterly basis. Due to this quarterly reporting requirement, the Oversight Task Force (OTF) will consider eliminating the administrative oversight requirement in years when OTF on-site oversight does not occur.

However, AEs are still expected to comply with the benchmarks, beginning with the 2018 pilot program. Reports to monitor compliance with certain benchmarks are currently being developed in PRIMA and should be available by May 1, 2018. AEs may send feedback on the benchmarks to prprtechnical@aicpa.org.

Agenda Item 1.3B

The benchmarks are assigned to certain individuals, but that doesn't preclude others from assisting those individuals with their responsibilities.

A comment was raised about the benchmarks being more focused on execution than factors that directly impact quality. The key to the Program is enhancing quality and many of these benchmarks do not address the quality of the Program; for example, all the timing requirements, although important to implement, do not impact quality. Mr. Brackens reemphasized the objectives of Evolution; consistency, effectiveness and efficiency. Therefore, some benchmarks do not necessarily address quality, but other charges for the AEs do.

Questions were raised regarding the impact of not complying with a benchmark due to a rare situation. Mr. Bluhm described the concept of 'consistent application' to allow for any unique situations that may occur. There will always be exceptions and the AEs will be able to provide commentary for any unique situations that caused benchmark noncompliance.

Agenda Item 1.3E

Conversation ensued surrounding Agenda Item 1.3E *Example Familiarity Threat Policies and Procedures*; which are not requirements, but rather an aid to assist AEs in drafting their policies to be included in their POAs. PRIMA functionality is being explored to enable review cases to be moved between AEs. The policies will evolve for each AE over time as they periodically

evaluate familiarity threats. The redacting example was removed from the list of examples because it will not be programmed into PRIMA and, therefore, would require a labor intensive manual process. However, if an AE believes this is an appropriate method for addressing any familiarity threats, they are not precluded from using it.

Resolutions:

1. The proposed guidance changes in 1.3B, D, E and F were approved subject to minor changes to be made by the OTF to the benchmarks. The PRB delegated authority to the OTF to modify benchmarks as necessary going forward and any significant changes would be presented to the full PRB.
2. Changes to the RAB Handbook will be included in the March manual production cycle.

Open Items:

None

Agenda Item 1.4: Approval of Guidance Changes Related to Reinstating Reviewer Eligibility – Mr. Pope

Discussion Summary:

Mr. Pope's presentation was substantially the same as PRB Open Session Meeting Agenda Item 1.4.

Resolutions:

1. The proposed guidance changes outlined in Agenda Item 1.4A were approved, effective upon PRB approval.

Open Items:

None

Agenda Item 1.5: Task Force Updates

Discussion Summary:

See PRB Open Meeting Agenda Item 1.5 for details of what was covered during this discussion. In addition to the items listed in Agenda Item 1.5:

Oversight Task Force – Mr. Bluhm

Annual Report on Oversight for the AEs

- Since not all data is available from PRIMA to prepare the Annual Report on Oversight, the OTF will issue a qualitative report for 2016 oversight procedures. We anticipate this will be completed before May.
- The OTF and the PRB determined this will be optional for the AEs for 2016. Staff can assist any AEs that would like to prepare a qualitative report.

Oversight Handbook Revision – Minimum Oversight Required

- The OTF approved revisions to the Oversight Handbook regarding the minimum number of oversights required by AEs beginning in 2018.
- The new requirements are as follows:
 - If an AE has less than 25 system reviews, a minimum of one on-site oversight of a system review is required.

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- If an AE has less than 25 engagement reviews, a minimum of one oversight of an engagement review is required.
 - No waivers will be granted to meet the minimum oversight requirements except in hardship situations, such as natural disaster or other catastrophic event.
 - Previously, AEs that administered fewer than 100 reviews annually could apply for a waiver that OTF would evaluate annually. This change removes the ability to request a waiver, except in hardship situations.

RAB Observations

- The OTF reviewed the summary of RAB observations performed for the year ended December 31, 2017.
 - The RAB Observation Summary is included in the meeting materials (Agenda Item 1.5A) and includes various statistics regarding the observations, related results and common issues identified.
- For 2017, each AE was subject to at least one RAB observation performed by staff or an OTF member during an AE oversight visit.
- For 2018, we anticipate an increase in overall RAB observations compared to 2017:
 - Every AE will be covered.
 - The number and timing of observations per AE will be determined based upon risk criteria being developed by OTF.
- The 2018 process will be enhanced to ensure alignment with approved AE benchmarks designated to be monitored through RAB observations.

Enhanced Oversight

- The third oversight sample, consisting of reviews performed at the end of 2016, is complete. The third sample is not statistically valid. The short oversight year was used to get the Enhanced Oversight back on a calendar year basis. Overall, 35% of the engagements selected for oversight were deemed non-conforming by the Subject Matter Experts (SMEs), while peer reviewers identified 17% of the engagements as non-conforming.
- The fourth oversight sample for the calendar year 2017 is in progress.
- The OTF tracks whether the Enhanced Oversight result in a change in report rating when the peer reviewer fails to identify a non-conforming engagement. Based on the most recent data available, the Enhanced Oversight resulted in a change in report rating on approximately 25% of the oversights where the peer reviewer failed to identify a non-conforming engagement.
- The OTF also tracks the type of feedback issued by RABs when the peer reviewer fails to identify a non-conforming engagement. The majority of the feedback issued by RABs consists of Reviewer Performance Deficiency feedback on the reviewer feedback form.
- The OTF discussed the approval process for Subject Matter Experts (SMEs). The OTF is working with AICPA staff to gather information on individuals who apply to be SMEs. Since the inception of the Enhanced Oversight process, if an individual meets the following criteria, they are automatically approved as SMEs:

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- Individuals from firms where the firm performs 50 or more engagements in a must-select category.
 - Current and former PRB members.
 - Current and former members of the quality center expert panels.

For individuals who are automatically approved, the individual's firm must have a pass peer review rating.

Reviewer Performance

- The OTF approved a process for providing feedback to or suspending reviewers who do not cooperate with the Enhanced Oversight process. The process follows the existing RAB handbook guidance for non-cooperation and will be used when peer reviewers do not respond timely to requests from the SMEs.
- The OTF reviewed a summary of AICPA peer review staff's reviewer performance monitoring that evaluated reviewer performance issues and administrative compliance for the period March 31, 2017 to December 31, 2017.
 - Peer review staff (on behalf of the OTF) will be contacting certain AEs that have reviewers with troubling patterns of performance findings or multiple deficiencies to determine if proper actions have been or will be taken.
 - Peer review technical staff is currently coordinating with peer review IT staff to enhance technical requirements within PRIMA to increase monitoring efficiencies for staff, AEs and technical reviewers and facilitate administrative compliance.
 - In the coming months, staff will communicate with AEs regarding migration of the records and data fields from the Reviewer Performance Database located on the AICPA SharePoint extranet to PRIMA to enable a single comprehensive record and allow for future trend analysis.

Standards Task Force – Mr. Pope

Changes to "Conclusions" section of audit engagement peer review checklists

- The nonconforming sub-task force was tasked with enhancing current guidance to drive consistency in identification of nonconforming engagements. The sub-task force determined the most immediate and effective location for enhanced guidance was the engagement checklists. Therefore, they proposed to the STF changes to the conclusion sections of the engagement checklists.
- The changes are meant to drive a consistent thought process for reviewers while concluding on reviewed engagements. Areas of common noncompliance are provided for the reviewer to consider prior to concluding on the engagement.
- If any of the questions are answered "Yes," the reviewer should identify the engagement as nonconforming. However, if the reviewer decides otherwise, they must document their rationale in the space provided within the checklist.

Approved delay of annual Peer Review Information (PRI) form requirement

- During its January STF meeting, the STF agreed to:
 - Delay the annual PRI requirement from May 2018 to May 2019, at which point it will be mandatory for all firms to complete annually.

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- Delaying the effective date of this requirement will allow the AICPA to implement other enhancements in 2018 that will make PRIMA more user-friendly.
 - The PRB approved these changes through email communications.

Consideration of current standards related to enrollment and engagement selection

- At its January meeting, the STF revisited enrollment and selection requirements related to preparation engagements that were established by the PRB when SSARS No. 21 was first issued.
 - Initially, the PRB proposed to exclude preparation services from the scope of peer review because they do not provide assurance and the PRB did not want a user to inappropriately place reliance on financial statements of preparation engagements (in other words, a firm would not be required to enroll in peer review if they only performed preparation engagements and preparation engagements would not be selected in any other peer review performed).
 - However, based on significant feedback received from state boards, the *Standards* were revised so firms that only performed preparation engagements are not required to enroll in the Program, for purposes of complying with AICPA membership requirements. However, if a firm is enrolled and performs preparation engagements, that firm is required to undergo a peer review and preparation engagements should be selected for review in certain circumstances.
 - After much discussion, the STF concluded the current *Standards* are sufficient in response to preparation engagements.
- Noting the continuing struggles some firms are experiencing in performing preparation engagements, the STF recommended staff develop a communication to firms and reviewers to direct firms to SSARS No. 21 resources and tools. In addition, the STF encourages state boards to consider educational initiatives as well. For example,
 - The California Board of Accountancy requires firms that perform preparation engagements as their highest level of service to complete eight hours of CPE in preparation engagements as part of their licensing process.

Clarity Project

- The STF held an in-person meeting on January 8-9, 2018 focused on the project to clarify Program guidance.
- During that meeting the STF established the objective and scope of the project.
- Additionally, the STF considered the following aspects of the project:
 - Potential framework for the clarified guidance. Example frameworks included those of the technical standard setting bodies of the AICPA as well as the AICPA Code of Conduct.
 - Functional performance of the group, including the use of sub-task forces and outside parties.

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- Milestones of the project, including a short-term goal of determining current requirements of the *Standards* and Interpretations.

Education and Communication Task Force – Ms. Kerber

Prioritization of ECTF Agenda Items – The task force spent time reviewing the PTF’s prioritization of AICPA resources for current initiatives

Analysis of Peer Review Pool by State – Staff is continuing with an ongoing project to identify states where additional reviewers may be needed. Some ideas on how to enhance the reviewer pool include:

- Developing an enhanced messaging to members.
- Working with AEs on recruiting efforts.
- Simplifying the process to enter reviewer resumes in PRIMA and
- Developing a better referral process for must-select practice areas.

Reviewer Alerts – discussed developing a revised approach for issuing Alerts and well as modifying the frequency of these types of communication.

Agenda Item 1.6 Operations Director’s Report – Ms. Thoresen

Discussion Summary:

Ms. Thoresen reported on the following:

PRIMA: Since PRIMA’s launch, over 100 enhancements have been implemented and fixes have been made to the PRIMA user experience in direct response to AE and member feedback. Additional enhancements are scheduled in the coming months, again designed to address stakeholder feedback.

Draft benchmark reports will be tested by selected AEs who will validate the reports and provide feedback to ensure they are fully functioning before May 1.

Additional enhancements to improve user experience and efficiency will be implemented by the end of April. We will continue to refine PRIMA to help with instructions, letters, etc.

Communications: In preparation for the release of more than 20 enhancements to PRIMA in December, staff promoted and hosted a training session for reviewers on December 7. The training provided a live PRIMA demonstration of various tasks performed by reviewers, an FAQ and an overview of the December enhancements. Additionally, a PRIMA Alert was sent to reviewers on December 8 providing slides of the training session; highlighting the changes, which included a redesign of the home page.

Staff also distributed Reviewer Alerts in November, December and January. A summary of topics included in each is shown below:

November

- Considerations for the 2017 Audit Cycle
- December Employee Benefit Plan (EBP) Audit Webinar
- See the Profession’s 2017 Progress in Enhancing Audit Quality
- PRIMA Enhancements and Training
- RAB Member Training

December

- What's New in the Peer Review Program Manual (PRPM) – December 2017 Update
- What Has the Biggest Impact on Single Audit Quality?
- Save the Date – PCAOB Webinar

January

- Reviewer Resumes
- Summary of Engagement Code Revisions

Website: Staff updated about 50 files for the December update to the PRPM, including changes to numerous checklists. In addition, staff developed a new webpage dedicated to firms with no AICPA members that includes resources and information on fair procedures.

Branding: Staff have begun to use peer review materials with new AICPA branding. Staff will continue to do so throughout 2018.

Ms. Thoresen reminded attendees that the 2018 Peer Review Conference will be held July 30 – August 1 at the Minneapolis City Center Marriott in Minneapolis, Minnesota.

Agenda Item 1.7: Report from State CPA Society CEOs – Ms. Birmingham

Discussion Summary:

Ms. Birmingham thanked AICPA staff for their hard work on the PRIMA improvements.

Recent topics discussed by the state society executives include;

- PRIMA - while great improvements have been made and AEs are getting more comfortable, there are still reporting issues and challenges with completing POAs.
- Peer Review Evolution - the January communication which clarified the CPA on staff role, including the requirement to prohibit them from being technical reviewers was a surprise to some state societies.
- Timely communication between the AICPA to AEs and CEOs is important to the overall success of the Program.

Agenda Item 1.8: Update on National Peer Review Committee – Mr. Fawley

Discussion Summary:

The NPRC held its in-person meeting in Washington, D.C. on December 7, 2017.

- Four large firm reviews were presented and accepted
- Quality Control Material reviews for PPC and CCH were presented and accepted. The website is currently being updated with these new reports.
- The NPRC was joined by Helen Munter and Santina Rocca from the PCAOB. Ms. Munter and Ms. Rocca provided the NPRC with an overview of the results from the 2017 inspection cycle and discussed some of the focus areas for 2018 inspections. Common findings from the 2017 cycle remain similar to prior years:

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- Risk assessment,
 - ICFR,
 - Management estimates,
 - Independence and
 - Communications with the Audit Committee.

The NPRC asked about the plan to move broker-dealers into a permanent inspection program. Ms. Munter noted that this is still being evaluated and at this time there is no timetable for when this potential change would be effective.

- The results of the NPRC's internal administrative review were presented. There was one comment related to document retention. The report and staff's response are available on the NPRC website.
 - During the administrative review, there were some observations by the reviewer about the oversight checklist and procedures where some additional clarification may be useful. The NPRC has passed these comments along to the PRB Oversight Task Force for consideration.

Since the November PRB meeting, the NPRC has held five Report Acceptance Body meetings. During those meetings, 64 reviews were presented and included:

- 54 pass reports,
- 4 pass with deficiencies reports and
- 6 fail reports.

Agenda Item 1.9: Other Business – Mr. Parry

Discussion Summary:

Mr. Parry announced the upcoming task force chairs who would begin serving in such a role in May 2019:

- Ms. Gantnier, STF Chair
- Ms. Welch, ECTF Chair

Mr. Bluhm will remain OTF Chair.

Mr. Parry then opened the session to observers.

An observer requested the PRB revisit the peer review guidance for when a report is not prepared in accordance with current applicable standards; specifically, an accountant's report that follows the illustrative template included in SSARS No. 19 when the engagement was performed in accordance with SSARS No. 21. Mr. Parry explained that the PRB discussed this issue at length on multiple occasions and the PRB believes the guidance currently included in the PRPM is still appropriate.

Agenda Item 1.10: For Informational Purposes

- A. Report on Firms Whose Enrollment was Dropped or Terminated
- B. Approved 2018 Association Information Forms for Associations of CPA Firms

C. Updates to the AICPA Peer Review Program Question & Answers

Discussion Summary:

See PRB Open Meeting Agenda Item 1.10A-C for the items noted above, no discussion occurred at the meeting.

Agenda Item 1.11: Future Open Session Meetings

- A. May 2, 2018 Open Session – Durham, NC
- B. August 2, 2018 Open Session – Minneapolis, MN
- C. October 19, 2018 Open session – Teleconference
- D. January 30, 2019 Open session – Scottsdale, AZ
- E. May 3, 2019 Open session – Durham, NC

The meeting adjourned at approximately 12:00 pm.

**Participants for Peer Review Board Open Session
February 2, 2018**

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