

# Reviewer alert

## March 2020 | Coronavirus Impact on Peer Review

The peer review team wanted to reach out to the reviewer community to let you know that our first priority during this time is your health, safety and well-being. As such, we are operating with an abundance of caution and wanted to provide you the following information:

### Offsite System Reviews

We recognize the potential impact of travel restrictions and health concerns and understand you may be considering whether you can perform system reviews offsite.

If you are considering performing an offsite system review that is scheduled to commence prior to July 1, 2020, please note:

- Completion of the Offsite Review Request Form or advanced approval of an offsite system review from the firm's AE will not be required
- You should still determine whether a specific review can appropriately be performed offsite
  - If a review can be performed offsite, document your rationale in the SRM
  - If a review cannot be performed offsite, discuss with your client the appropriateness of an extension from their administering entity (AE) and any applicable regulatory agencies
- You should consider aspects of the review when determining if it can be appropriately performed offsite, which include, but are not limited to:
  - Availability of the firm's working papers
  - Accessibility of key personnel for effective interviews and timely responses to questions
  - Other risk factors that would suggest an offsite peer review would not be effective

### Extension Requests

We also recognize the impact the current situation has on you and your peer review clients when determining if a system review, engagement review, corrective action or implementation plan can be performed by its due date. As such, we have communicated with the AEs and all agree we need to be more lenient when considering extension requests during this time.

If your peer review clients believe an extension of their peer review or applicable corrective actions or implementation plan due date extensions are needed, they will still need to request any extensions through PRIMA. This is critical as state boards of accountancy may require evidence of extensions to grant firm permits.

If your peer review clients require help, please refer them to our [instructions for requesting a due date extension for a peer review in PRIMA](#) or our instructions for [requesting a due date extension for a corrective action or implementation plan in PRIMA](#).

### **Reviewer Training**

Finally, we recognize that options for live seminar peer review training may be limited in the coming months. If you need to meet your reviewer training requirements, you can access the on-demand training courses (that can be taken at any time) through the links below:

- [Team and Review Captain Ongoing Training](#)
- [Employee Benefit Plan Must-Select Training](#)
- [Governmental Must-Select Training](#)

In addition, we are making plans for a special webcast to discuss “best practices” in performing an offsite system review. The webcast will not occur until things slow down, and we will provide you more information when appropriate.

### **Contact Us**

As always and particularly during these uncertain times, if you have any questions, please [contact peer review staff](#).