



January 14, 2019

Natasha V. Schamberger, CPA, President/CEO
Marshal Hull, CPA, Peer Review Committee Chair
Kansas Society of CPAs
114 SE 8th Ave.
Topeka, KS 66603

Dear Ms. Schamberger and Mr. Hull:

On January 10, 2019, the AICPA Peer Review Board Oversight Task Force accepted the report and letter of procedures and observations on the most recent oversight visit for the Kansas Society of CPAs, the administering entity for the AICPA Peer Review Program, and the administering entity's response thereto. A copy of this acknowledgement, the two oversight visit documents, and your response have now been posted to the AICPA Peer Review Program website.

The next administering entity oversight visit will be in 2020.

The AICPA Peer Review Board appreciates your cooperation and efforts in making the peer review program a success.

Sincerely,

Brian Bluhm

Brian Bluhm, CPA
Chair – Oversight Task Force
AICPA Peer Review Board

cc: Rita Barnard, Technical Services Manager
Kansas Society of CPAs

Laurel Gron, CPA, Senior Manager – Peer Review
AICPA Peer Review Program



Oversight Visit Report

August 30, 2018

To the Kansas Society of CPAs
Peer Review Committee

We have reviewed Kansas Society of CPAs' administration of the AICPA Peer Review Program (program) as part of our oversight program. Kansas Society of CPAs is responsible for administering the program in Kansas. Our procedures were conducted in conformity with the guidance established by the AICPA Peer Review Board (board) as contained in the *AICPA Peer Review Program Oversight Handbook*.

Administering Entity's Responsibility

The administering entity is responsible for administering the AICPA Peer Review Program in compliance with the *AICPA Standards for Performing and Reporting on Peer Reviews*, interpretations, and other guidance established by the board.

Oversight Task Force's Responsibility

Our responsibility is to determine whether (1) administering entities are complying with the administrative procedures established by the board as set forth in the *AICPA Peer Review Program Administrative Manual*, (2) the reviews are being conducted and reported upon in accordance with the standards, (3) the results of the reviews are being evaluated on a consistent basis by all administering entity peer review committees, and (4) information disseminated by administering entities is accurate and timely.

Conclusion

Based on the results of the procedures performed, we have concluded that the Kansas Society of CPAs has complied with the administrative procedures and standards in all material respects as established by the board.

As is customary, we have issued a letter of oversight visit procedures and observations that details the oversight procedures performed and sets forth recommendations that were not considered to be of sufficient significance to affect the conclusions expressed in this report.

A handwritten signature in blue ink, appearing to read "John M. Guido".

John M. Guido, Member, Oversight Task Force
AICPA Peer Review Program



August 30, 2018

To the Kansas Society of CPAs
Peer Review Committee

We have reviewed Kansas Society of CPAs' administration of the AICPA Peer Review Program as part of our oversight program and have issued our report thereon dated August 30, 2018. That report should be read in conjunction with the observations in this letter, which were considered in determining our conclusions. The observations described below were not considered to be of sufficient significance to affect the conclusions expressed in that report.

The oversight visit was conducted according to the procedures in the *AICPA Peer Review Program Oversight Handbook*. An oversight program is designed to improve the administering entity's administration of the AICPA Peer Review Program through feedback on its policies and procedures, and to provide resource assistance from an AICPA Peer Review Board Oversight Task Force member on both technical and administrative matters.

In conjunction with the oversight visit of the Kansas Society of CPAs, the administering entity for the program, conducted on August 29 and 30, 2018, the following observations are being communicated.

Administrative Procedures

On August 29, 2018, I met with the Technical Services Manager to review the program's administration. I believe the administrative processes were being handled in a manner consistent with peer review standards.

I reviewed the files, which were still open due to follow-up actions, which had not yet been completed. I found that the follow-up actions were being effectively monitored for completion by the administrative staff and the peer review committee.

I also reviewed the policies and procedures for the granting of extensions. I found that the peer review director handles short-term extension requests with discussion from the committee when the circumstances warrant.

I also reviewed the timeliness of technical reviews and the preparation of committee decision letters. I found no problems in these areas.

The administering entity has developed a backup plan to support the administrator(s) and technical reviewer(s) if they become unable to serve in their respective capacities.

To the Kansas Society of CPAs
Peer Review Committee
August 30, 2018
Page 2

Website Information

I reviewed with the Technical Services Manager the administering entity's procedures to determine if the information disseminated regarding the AICPA Peer Review Program by the administering entity on their website is accurate and timely.

After the AICPA staff's review of the website material, I noted that the administering entity did not reflect the most current information as it relates to the peer review program. The Technical Services Manager is the individual within the administering entity who is responsible for maintaining the website, and she disclosed that she has been in the process of developing the necessary up to date content for the revision of the website to ensure that the information regarding the peer review program is accurate and timely. This process should be completed with administering entity approval of content as soon as practicable.

Working Paper Retention

According to discussions with the Technical Services Manager, I found compliance with the working paper retention policies for completed reviews.

Technical Review Procedures

I met with the technical reviewers, to discuss procedures. They perform all technical reviews and are experienced reviewers.

I reviewed the reports, letters of response, if applicable, and the working papers for several reviews. I believe that all review issues were addressed properly by the technical reviewers before reviews were presented to the committee. This helped the acceptance process to be effective and efficient.

Review Presentation

Reviews are brought to the committee without open technical issues. Accordingly, it was not necessary for the committee to spend a great deal of time reviewing specific technical issues.

Committee Procedures

I met with the committee chair and discussed their procedures for disseminating the comments resulting from RAB observation reports to the appropriate individuals.

On August 30, 2018, I attended the on-site peer review committee meeting. I observed the committee's acceptance process and offered my comments at the close of discussions.

The on-site committee functioned as the report acceptance body (RAB), and the meeting was very orderly. It was apparent that the committee members had reviewed the reports and working papers prior to the meeting and had a good understanding of the program to reach an appropriate decision for each review.

To the Kansas Society of CPAs
Peer Review Committee
August 30, 2018
Page 3

Appropriate decisions were made in the acceptance process, including assigned corrective actions and reviewer monitoring. Reviews were being presented to the RABs on a timely basis.

Oversight Program

The Kansas Society of CPAs' peer review committee has adopted a formal oversight program that is well documented. I reviewed the document and procedures performed and found it to be comprehensive.

Summary

My observations to enhance Kansas Society of CPAs' administration of the program are summarized as follows:

The administering entity should ensure that the peer review program information maintained on the administering entity's website is updated as soon as practicable and is regularly maintained to be complete, accurate, and timely.



John M. Guido, Member, Oversight Task Force
AICPA Peer Review Program



KSCPA Peer Review Program



Administered in Kansas by
Kansas Society of CPAs

December 3, 2018

Brian Bluhm, Chair
Oversight Task Force
AICPA Peer Review Board
Palladian I Corporate Center
220 Leigh Farm Road
Durham, NC 27707-8110

Re: Oversight Visit to Kansas Society of CPAs

Dear Mr. Bluhm:

This letter represents our response to the report and letter of procedures and observations issued in connection with the review of the Kansas Society of CPA's administration of the AICPA Peer Review Program (program) performed on August 29-30, 2018. The matters discussed herein were brought to the attention of all peer review program committee members, administrative staff, and technical reviewer(s). In addition, the matters discussed in this letter will be monitored to ensure they are effectively implemented as part of our administration of the AICPA Peer Review Program.

We recognize that having accurate and timely information on our Web site as well as other media information is important; accordingly, we have put into place a procedure for which the peer review program administrator communicates with the web site manager all changes as it relates to the peer review program.

Sincerely,

Marshal Hull, CPA
Peer Review Committee Chair

Natasha Schamberger, CPA
KSCPA CEO/President

cc: Rita Barnard, Peer Review Administrator