

**AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS**

**ACCOUNTING AND REVIEW SERVICES COMMITTEE**

**OPERATING POLICIES**



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**TABLE OF CONTENTS**

<b>INTRODUCTION .....</b>	<b><a href="#">332</a></b>
<b>DESCRIPTION OF ARSC .....</b>	<b><a href="#">332</a></b>
<b>THE MISSION OF ARSC .....</b>	<b>3</b>
<b>OPERATING POLICIES OF ARSC.....</b>	<b>3</b>
<b>NOMINATION OF ARSC MEMBERS AND THE ARSC CHAIR.....</b>	<b><a href="#">443</a></b>
<b>AUDIT AND ATTEST STANDARDS <del>STAFF</del>TEAM.....</b>	<b>4</b>
<b>OPERATING AND PROJECT PLANS .....</b>	<b><a href="#">554</a></b>
<b>RESEARCH PROJECTS .....</b>	<b><a href="#">665</a></b>
<b>PRONOUNCEMENTS AND OTHER COMMUNICATIONS .....</b>	<b>6</b>
<b>MEETINGS OF ARSC .....</b>	<b><a href="#">887</a></b>
<b>PUBLIC ANNOUNCEMENTS AND PUBLIC FILE.....</b>	<b><a href="#">1140</a></b>
<b>AVAILABILITY OF PUBLICATIONS .....</b>	<b><a href="#">121211</a></b>
<b>AMENDMENTS.....</b>	<b><a href="#">1312</a></b>
<b>REQUESTS FOR INFORMATION.....</b>	<b><a href="#">131312</a></b>

# ACCOUNTING AND REVIEW SERVICES COMMITTEE OPERATING POLICIES

## INTRODUCTION

This document summarizes the responsibilities, authority, and structure of the Accounting and Review Services Committee (ARSC) of the AICPA and of the principal AICPA staff assigned to support the Statements on Standards for Accounting and Review Services (SSARs) standard setting activities of the AICPA. These operating policies are designed to facilitate the timely, thorough, and open study and deliberation of the continuing development of SSARs. Additional detailed procedures may be developed by ARSC and the AICPA staff to implement the broad policies outlined herein. All references to committees and staff are to AICPA committees and staff unless otherwise noted.

## DESCRIPTION OF ARSC

ARSC is the senior committee of the AICPA that is designated by Council to issue pronouncements in connection with the unaudited financial statements or other unaudited financial information of a nonpublic entity that are to be observed by members of the AICPA in accordance with the AICPA's *Code of Professional Conduct and Bylaws*. ARSC is authorized to make public statements on matters relating to SSARs without clearance from Council or the ~~board~~ Board of ~~directors~~ Directors. Council resolved that any committee or board authorized by Council to issue enforceable standards under the "General Standards Rule" (AICPA, *Professional Standards*, ET sec. 1.300.001), and the "Compliance With Standards Rule" (AICPA, *Professional Standards*, ET sec. 1.310.001) must observe an exposure process seeking comment from other affected committees and boards, as well as general membership. The "Compliance With Standards Rule" of the AICPA Code of Professional Conduct requires AICPA members who perform professional services to comply with standards promulgated by bodies designated by Council.

## THE MISSION OF ARSC

The mission of ARSC is to serve the public interest by developing, updating and communicating comprehensive standards and practice guidance that enable accountants of nonissuers to provide high quality, objective SSARs services to nonissuers in an effective and efficient manner.

ARSC accomplishes its mission by (1) developing SSARs that inspire public trust and (2) responding in a timely manner to the need for guidance and communicating it clearly to the profession and to users.

## OPERATING POLICIES OF ARSC

The operating policies of ARSC are designed to permit timely, thorough, and open study of SSARs issues and to encourage broad public participation in the process of establishing and improving SSARs.

The objective of ARSC's policy of openness and broad public participation in the standards setting process is to stimulate consideration and debate within ARSC's constituencies on matters of significance to the profession, users of financial statements, and the general

public. ARSC members, the Audit and Attest Standards staff, and ARSC task force and subcommittee members are free at all times to express their individual views on matters under consideration in order to stimulate constructive public dialogue. The public is encouraged to do likewise, and individuals and organizations are invited to make their views and concerns known to ARSC through thoughtful, reasoned, and timely communication, generally in the form of letters commenting on proposed documents during their comment periods and by participation at public hearings. ARSC also holds periodic meetings with various constituent organizations to discuss the views of those organizations and their members.

### **Nomination of ARSC Members and the ARSC Chair**

ARSC is a committee of seven members, all of whom are AICPA members. Members are appointed to achieve an appropriate representation among firms of all sizes with an emphasis on firms actively involved in the provision of services in accordance with SSARSs. The ~~director~~Director<sup>1</sup> of the AICPA Audit and Attest Standards ~~staff~~Team, in consultation with the ARSC ~~chair~~Chair, nominates the members of ARSC. The AICPA ~~board~~Board of ~~directors~~Directors approves nominations for members of ARSC.

The ARSC ~~chair~~Chair presides at ARSC's meetings and is responsible, in consultation with the ~~director~~Director, for establishing operating procedures for ARSC; its staff, task forces, subcommittees, and other groups; ~~and the ARSC staff liaison~~. The ~~director~~Director nominates the ARSC ~~chair~~Chair. The AICPA ~~board~~Board of ~~directors~~Directors approves the nomination of the ARSC ~~chair~~Chair.

Each member normally serves three one-year terms, with reappointment for each term dependent on satisfactory performance. Depending on the status of projects with which a particular member may be involved, and if continuity would contribute to the timely completion of those projects, it may be appropriate to reappoint that member for one or more additional one-year terms. Upon appointment, the ARSC ~~chair~~Chair normally serves three one-year terms, with reappointment for each term dependent on satisfactory performance, irrespective of the number of terms he or she has previously served as a member of ARSC.

If the ARSC ~~chair~~Chair is unable to fulfill his or her responsibilities, the Director appoints an ARSC member to serve as interim ARSC ~~chair~~Chair until such time as the AICPA Board of Directors approves the nomination of a new ARSC ~~chair~~Chair.

### **Audit and Attest Standards Staff**

The Audit and Attest Standards staff ("Staff") consists of the ~~director~~Director and an appropriate number of suitably qualified ~~technical~~ managers ~~and administrative staff~~ to support the activities of the ARSC and its subcommittees and task forces. ~~The s~~Staff helps subcommittees and task forces draft and deliberate authoritative professional standards and interpretations. ~~The s~~Staff also develops non-authoritative professional guidance such as Technical Questions and Answers published in *Technical Practice Aids* and other forms of guidance on emerging issues. Additionally, ~~the s~~Staff may be involved in other projects in

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<sup>1</sup> The vice-president-professional standards and services assumes the responsibilities of the ~~director~~Director when this position is unfilled.

cooperation with other teams at the AICPA, for example the Auditing Standards Board (ASB) or outside organizations such as the International Auditing and Assurance Standards Board (IAASB).

The AICPA Office of the General Counsel provides legal counsel to ARSC.

The members of the ~~Audit and Attest Standards s~~Staff are CPAs who ordinarily have at least seven years of experience in public accounting or standard setting.

## **Operating and Project Plans**

### *Liaison With Constituents*

The ARSC ~~chair~~Chair and the ~~director~~Director are responsible for establishing appropriate liaison relationships with representatives of ARSC's constituents. The objective of these liaison activities is to communicate intended ARSC agendas and actions and to seek timely input on ARSC projects and priorities and suggestions for possible ARSC projects. Representatives of ARSC may meet with representatives of constituent groups periodically, or constituents may be contacted depending on the circumstances and as specific needs arise. The ~~director~~Director is responsible for maintaining liaison with other AICPA staff on SSARSs standard setting matters.

Although ARSC maintains liaison relationships with certain constituents, ARSC also is interested in timely input on projects, priorities, and suggestions for possible ARSC projects from any of its constituents. Any member of the public may express his or her views on ARSC's projects and priorities or make suggestions for possible ARSC projects by contacting the Audit and Attest Standards team.

### *The ARSC Agenda*

The ARSC ~~chair~~Chair and the ~~director~~Director are responsible for setting ARSC's agenda of projects and their priorities. The ARSC ~~chair~~Chair or the ~~director~~Director may consult with ARSC, other AICPA committees and task forces, or any of ARSC's constituents for input into ARSC's agenda. The ~~chair~~Chair and the ~~director~~Director may use any means that they deem appropriate to seek input on ARSC's agenda. For example, the ~~chair~~Chair or the ~~director~~Director may meet with representatives of ARSC's various constituent groups formally or informally, either individually or in groups. The ~~chair~~Chair or the ~~director~~Director may organize planning retreats, to which various ARSC constituents are invited to provide input into ARSC's agenda. The ~~chair~~Chair and the ~~director~~Director also may appoint separate ARSC task forces to provide input into ARSC's agenda.

Ordinarily, if a member of ARSC would like a topic to be added to the agenda, that member would suggest the topic to the ~~chair~~Chair, the ~~director~~Director, or the ~~Audit and Attest Standards s~~Staff for consideration; however, any member of ARSC may propose a topic to be added to the agenda, and ARSC may vote to add that topic to the agenda. A simple majority is sufficient to add a topic to the agenda.

The ARSC ~~chair~~Chair has observer status at all meetings of subcommittees and task forces.

## **Research Projects**

The ~~d~~Director, in consultation with the ~~ehair~~Chair or his or her designee, may authorize and approve such research projects as the ~~ehair~~Chair may deem necessary or desirable in the circumstances and provides for research to be conducted by consultants, the ~~ARSC technical staff~~Staff, or task force members.

Research is generally directed to specific issues associated with the projects on ARSC's technical agenda or possible future agenda projects and, as such, may be expected to have a problem-solving orientation and to provide information about specific questions and the impact of alternative solutions. Theoretical and conceptual research is also conducted when the circumstances warrant.

Unless restricted by copyright, agreement with researchers, or other restriction, written research data or summaries of research data constitute a part of ARSC's public file.

## **Pronouncements and Other Communications**

### ***Statements on Standards for Accounting and Review Services***

~~Statements on Standards for Accounting and Review Services~~ (SSARSs) are standards issued by ARSC. ~~“~~The Compliance With Standards Rule” of the AICPA Code of Professional Conduct requires a member who performs compilation, review, or other professional services addressed by SSARSs to comply with standards promulgated by ARSC. ARSC develops and issues SSARSs through a process that includes deliberations in meetings open to the public, public exposure of proposed SSARSs, and a formal vote.

In determining an appropriate public exposure period of a proposed SSARS, including the comment due date, ARSC will take into consideration that the period from approximately January 1 through April 15 of any calendar year represents the traditional “busier season” for many accountants. Although ARSC will attempt to limit having a comment period for a proposed SSARS end during the traditional busier season, the decision regarding the comment due date will take into account the complexity of the subject matter in the proposed SSARS as well as the circumstances surrounding the need for a new standard.

### ***Statements on Standards for Attestation Engagements***

ARSC and the ASB have the authority to issue Statements on Standards for Attestation Engagements (SSAEs). ARSC develops and issues SSAEs through a process that includes deliberations in meetings open to the public, public exposure of proposed SSAEs, and a formal vote. For the purposes of this operating policies document, references to SSARSs also include SSAEs.

### ***Interpretative Publications***

#### ***Interpretations***

Interpretations are issued to provide guidance on the application of SSARSs. ~~The Audit and Attest Standards~~sStaff develops interpretations, sometimes with the assistance of ARSC members or other volunteers. An interpretation is issued under the authority of

ARSC after all ARSC members have been provided an opportunity to consider and comment on whether the proposed interpretation is consistent with SSARs. ARSC members are provided at least two weeks to consider and comment on proposed interpretations. Final approval of an interpretation rests with the ARSC ~~chair~~Chair and the ~~director~~Director.

AICPA Guide ~~Review~~Preparation, Compilation, and ~~Financial—Statement Preparation~~Review Engagements and Audit and Accounting Guides Containing SSARs Guidance

The AICPA Guide ~~Review~~Preparation, Compilation, and ~~Financial—Statement Preparation~~Review Engagements and certain other Audit and Accounting Guides provide guidance on particular circumstances on SSARs engagements that require special attention or particular circumstances within specialized industries. Other AICPA committees and staff usually develop guides and are responsible for updating the guides for changes in the SSARs literature (referred to as *conforming changes*). The AICPA Guide ~~Review~~Preparation, Compilation and ~~Financial—Statement Preparation~~Review Engagements and other Audit and Accounting Guides that contain guidance on SSARs are issued under the authority of ARSC. Any guides that are new or guides with updates beyond conforming changes are issued after all ARSC members have been provided an opportunity to consider and comment on whether the proposed guide is consistent with SSARs. ARSC members are provided at least two weeks to consider and comment on proposed guides. Modifications to existing guides for conforming changes are approved by the ARSC ~~chair~~Chair (or his or her designee) and the ~~director~~Director. The ARSC ~~chair~~Chair and the ~~director~~Director approve the issuance of AICPA guides that contain guidance on SSARs. Issuance of any AICPA guide that contains auditing guidance also is subject to the policies of the ASB. Issuance of any AICPA guide that contains accounting or financial reporting guidance also is subject to the policies of the Financial Reporting Executive Committee.

### ***Other Communications***

#### *Public Statements*

Entities outside the AICPA, such as federal or state agencies and other groups or entities, may make proposals that relate to SSARs, procedures for SSARs engagements, practices and methods, and the form and content of reports on SSARs engagements. Also, the IAASB ~~of the International Federation of Accountants~~ proposes International Standards on Review Engagements and International Standards on Related Services. ~~AICPA staff~~Staff, task forces, or subcommittees may draft written comments to outside entities on such proposals. The ARSC ~~chair~~Chair and the ~~director~~Director, or their designees, approve the issuance of such comments. (The chair of the International Auditing Standards Task Force normally is designated the authority to approve comment letters to the IAASB.) The ARSC ~~chair~~Chair and the ~~director~~Director may also approve for publication interpretative SSARs guidance of a transitional nature in publications such as *CPA Letter Daily* and the *Journal of Accountancy*.

### *Other Publications*

~~The Audit and Attest Standards s~~Staff publishes other forms of guidance that do not carry the authority of ARSC; however, such other guidance published by the AICPA that has been reviewed by ~~the Audit and Attest Standards s~~Staff is presumed to be appropriate in understanding and applying SSARSs. Those publications are not approved, disapproved, or otherwise acted upon by ARSC, the membership, or the governing body of the AICPA and are not official pronouncements of the AICPA. ~~The Audit and Attest Standards s~~Staff also contributes to a quarterly newsletter, *Financial Reporting Center Newsletter*, to communicate the status of ARSC and ~~staff~~Staff projects.

### **Meetings of ARSC**

#### *Rules of Order*

Meetings are conducted on an informal basis, rather than on the basis of formal rules of order, subject to the power of the ARSC ~~ehair~~Chair to conduct meetings effectively. This promotes an efficient deliberative process and a free exchange of ideas.

#### *Meetings Open to the Public*

Those portions of the ARSC meetings relating to (a) an establishment of standards through SSARSs and (b) other SSARSs matters directly affecting the public interest are open to the public. Portions of meetings dealing with matters of an administrative or necessarily confidential nature, such as meeting arrangements, establishment of task forces, and consideration of advice of AICPA counsel, need not be open to the public.

Meetings of the subcommittees and task forces of ARSC are not open to the public; however, at the discretion of the ARSC ~~ehair~~Chair, or at the discretion of the chair of the subcommittee or task force (after discussing the request with the ARSC ~~ehair~~Chair), interested parties may be invited to attend any or all meetings of any ARSC subcommittee or task force.

#### *Privilege of the Floor*

The following persons have the privilege of the floor during meetings of ARSC:

- The members of ARSC
- Designated representatives of absent members
- The AICPA-nominated representative to the IAASB
- The chair of the AICPA ~~board~~Board of ~~directors~~Directors
- The president of the AICPA
- ~~□~~The AICPA general counsel or their representative
- The ~~senior~~Executive ~~vice~~Vice ~~president~~President ~~technical services~~Public Practice
- The ~~vice~~Vice ~~president~~President ~~professional~~Professional ~~standards~~Standards and ~~services~~Services
- The ~~director~~Director
- ~~Other~~sStaff members whose presence is required.

The ARSC ~~ehair-Chair~~ may extend the privilege of the floor to members of other committees, subcommittee and task forces, or other individuals when matters related to them are being discussed. Observers do not have the privilege of the floor although the ARSC ~~ehair-Chair~~ may extend such a privilege for good cause.

### ***Quorum Requirements***

A majority of the members of ARSC constitutes a quorum for meeting purposes. Occasionally, circumstances may arise that prohibit a member from attending an ARSC meeting. In those circumstances, a member may send a representative to an ARSC meeting.

### ***Voting Procedures***

The matters on which votes may be taken can be categorized as follows: (1) votes to ballot for issuance an exposure draft of a proposed SSARS or a final SSARS or (2) votes relative to other specific actions or to indicate preferences on specific issues.

Issuance of an exposure draft of a proposed SSARS or issuance of a final SSARS requires the written affirmative approval of two-thirds of all ARSC members. In voting on issuance of an exposure draft of a proposed SSARS or issuance of a final SSARS, ARSC members may either:

- approve issuance of the proposed or final SSARS or
- dissent to issuance of the proposed or final SSARS.

Results of a vote will not be shown in either a proposed or final SSARS. Members who dissent to issuance of a proposed SSARS may request that the dissent be included in the published proposed SSARS and the reasons therefore stated with a specific request for consideration by respondents. The approved highlights of ARSC meetings at which a vote was taken to ballot for issuance a final SSARS or an exposure draft of a proposed SSARS will clearly indicate the results of the vote, including reasons for any dissents and the reasons therefor will be maintained on the “ARSC Meeting Materials and Highlights” page on the AICPA’s website, [www.aicpa.org](http://www.aicpa.org).

Votes on all other matters are by members and are effected by a show of hands, by written ballot, electronic ballot, or by telephone poll conducted by the ARSC ~~ehair-Chair~~ or ~~the sStaff~~, as determined by the ARSC ~~ehair-Chair~~ in each instance. A simple majority is sufficient to carry a motion. The ARSC year, which normally expires annually at the time of the AICPA annual meeting, may be extended by the ~~board-Board~~ of ~~directors-Directors~~ for purposes of voting on a specific document(s).

### ***Notification***

Public announcement of the date, time, and location of each open meeting is made on the “ARSC Meeting Materials and Highlights” page on [www.aicpa.org](http://www.aicpa.org) and via e-mail to those who have registered to be placed on the ARSC distribution list. Agendas and agenda materials are also posted on the “ARSC Meeting Materials and Highlights” page. Topics may be added to an ARSC meeting agenda up to 10 calendar days before an open meeting. Special meetings are set not less than 10 days in advance of the meeting date. Final decisions on the issuance of exposure drafts of proposed SSARSs or the issuance of final

SSARSs are deferred to a subsequent meeting in those situations when no indication had been made available to the public that the subject would be covered in an open meeting.

### ***Meeting Location***

The locations of meetings are determined by ~~ARSC~~sStaff, taking into account the accessibility of the location to the ARSC members and constituents, cost, and geographic variety. ARSC may also hold open meetings via teleconference call following the same notification procedures as previously described.

### ***Public Hearings***

ARSC, from time to time, may seek information about SSARSs issues and related matters by holding a public hearing or open forum discussion in which nonmembers can participate. The ARSC ~~chair~~Chair, in consultation with the ~~director~~Director, determines whether public hearings on a particular topic should be held and, if so, the number of public hearings to be held and the time, date, location, and general format of each. Each public hearing is conducted by one or more members of ARSC or ~~its technical~~sStaff, pursuant to rules of order established by the ARSC ~~chair~~Chair. Such public hearings are not considered to be meetings of ARSC.

Public announcement of the date, time, and location of each public hearing is posted in the ~~“Accounting and Auditing~~Audit and Attest” section of the “Financial Reporting Center” interest area of [www.aicpa.org](http://www.aicpa.org). Agendas and agenda materials are also posted in that interest area. Public hearings are set not less than 30 days in advance of the hearing date. Each notice of public hearing sets forth the following:

- The date, time, location, and general format of the hearing;
- A brief statement of the subject or purpose of the hearing;
- The date(s) prior to the hearing by which those wishing to be heard at the hearing are to notify ARSC and by which written comments, position papers, and outlines of proposed oral presentations are to be received by ARSC; and
- Other information as ARSC may determine

Any individual or organization may request to be heard at a public hearing, and to the extent practicable, ARSC will attempt to schedule all those making timely requests. Submission of written comments, a position paper, or an outline of a proposed oral presentation is a condition to being heard at a public hearing, but this requirement may be waived by the ARSC ~~chair~~Chair upon a showing of special circumstances or if it is in the public interest. Materials submitted to ARSC constitute a part of its public file.

Public hearings may be adjourned in whole or in part to reconvene at another date, time, or location or may be extended to an additional date, or dates, at the same or different locations, with the same or a different format, without any announcement other than announcement at the hearing.

## **Public Announcements and Public File**

### ***Meeting Documents***

Copies of documents relating to issues discussed in open meetings are ordinarily supplied electronically, at least seven days in advance of the meeting, to those included on the ARSC distribution list. An appropriate number of sets of the following documents are made available for public inspection at the location of an open meeting: meeting agenda and agenda materials for topics open to the public, including point outlines and drafts of proposed pronouncements. These documents and highlights of public meetings are also available on the “ARSC Meeting Materials and Highlights” page on [www.aicpa.org](http://www.aicpa.org). Any ARSC member may propose a motion, and ARSC may vote to defer any proposed action on any documents that are not available to members of ARSC at least seven days in advance of a meeting.

### ***Meeting Highlights***

After each ARSC meeting, the ~~Audit and Attest Standards s~~Staff prepares brief summaries of principal actions taken and decisions reached at ARSC meetings. Such meeting highlights also include the attendees (committee members and observers) and summaries of reports made by the ARSC ~~chair~~Chair, task force and subcommittee chairs, and the ~~director~~Director. The extent to which the results of specific, informal preference (or “straw”) votes are reflected in meeting highlights is at the discretion of the ARSC ~~chair~~Chair. Staff will post draft highlights, clearly marked as such, to the “ARSC Meeting Materials and Highlights” page on [www.aicpa.org](http://www.aicpa.org) shortly after the ARSC meeting. The ARSC is asked to approves ~~meeting the~~ highlights at a subsequent meeting and the approved highlights then replace the draft version on the AICPA website. ~~ARSC meeting highlights are available on the “ARSC Meeting Materials and Highlights” page on [www.aicpa.org](http://www.aicpa.org).~~

### ***Public File***

A public file on open sessions of meetings for the current year and the upcoming year is available on the “ARSC Meeting Materials and Highlights” page on [www.aicpa.org](http://www.aicpa.org) for public reference. This file contains copies of meeting agendas, agenda materials, drafts of proposed pronouncements, highlights of open sessions of public meetings, comment letters received during public exposure periods on proposed pronouncements, written research data and summaries of research data, and materials submitted to ARSC in connection with public hearings. Comment letters on exposure drafts of proposed SSARs that are addressed in conformity with the instructions on the exposure drafts are included in the public file, along with the exposure drafts.

### ***Material Not Available to the Public***

Correspondence and other documents related to SSARs activities and of other committees administered by ~~the Audit and Attest Standards s~~Staff that do not fall within the description of documents included under public file are not available to the public. In particular, the following correspondence is not available to the public:

- Correspondence between and among ARSC, ARSC subcommittees and task forces, and AICPA staff

- Correspondence to and from AICPA counsel
- Letters from the public, other than letters of comment on exposure drafts
- Memoranda prepared by ~~the s~~Staff
- Highlights of meetings of ARSC subcommittees and task forces.

Also, individual written ballots, including ballots on exposure drafts and final pronouncements, are private; however, the results of such ballots on matters included on the ARSC agenda are announced in open sessions of ARSC meetings.

### ***Record Retention Policies***

The AICPA’s intranet is the ~~technical s~~Staff’s primary document filing system. Documents are kept electronically on the AICPA’s intranet up to 10 years. Documents received in hard copy are scanned.

### ***Document Retention Policy***

The following documents are retained indefinitely, either in hard copy or electronically:

- Highlights of public meetings
- Exposure drafts
- Final standards
- Agendas

### **AVAILABILITY OF PUBLICATIONS**

To promote broad participation in the process of establishing and improving SSARSs, ARSC will make available via the internet at [www.aicpa.org/Research](http://www.aicpa.org/Research) each invitation to comment and each exposure draft of proposed SSARSs. Invitations to comment and exposure drafts of proposed SSARSs are available free of charge.

ARSC also will ~~publish-make available, free of charge,~~ final SSARSs, and interpretations thereto, ~~in the *Journal of Accountancy*, as well as making them available in codified format free of charge to members~~ on the “Standards” page on [www.aicpa.org](http://www.aicpa.org). ~~Each SSARS is also available in print on [www.epa2biz.com](http://www.epa2biz.com) for a charge.~~ The annual paperback edition of the *Codification of Statements on Standards for Accounting and Review Services* is available in print. The codification is also available as part of *AICPA Professional Standards*, which also includes the Statements on Quality Control Standards, in print and electronic format, on [www.epa2biz.aicpastore.com](http://www.epa2biz.aicpastore.com) for a charge.

Other documents issued by ARSC may be made available in print, on [www.aicpa.org](http://www.aicpa.org), or both.

The publication date of a document issued by ARSC is considered to be the first date that the document is made widely available to the public. In most cases, this will be the date that the document is made available on [www.aicpa.org](http://www.aicpa.org); ~~however, there may be cases in which the document is first made widely available in print or published in the *Journal of Accountancy*. In those cases, the publication date of a document is considered to be the date of publication of the hard copy or the date of publication in the *Journal of Accountancy*.~~

## **AMENDMENTS**

ARSC originally approved these operating policies on November 4, 2003. The operating policies may be amended at any time upon approval of a majority of all the ARSC members at an open meeting of ARSC. This document was last amended by ARSC at its meeting in May ~~2014~~2017.

## **REQUESTS FOR INFORMATION**

Requests for information about availability of various ARSC publications, ARSC meetings, and ARSC's public file may be directed to the following:

Accounting and Review Services Committee  
American Institute of Certified Public Accountants  
1211 Avenue of the Americas  
New York, NY 10036-8775

The ~~“Audit and Attest”~~ section of the “Financial Reporting Center” “Accounting and Auditing” interest area of [www.aicpa.org](http://www.aicpa.org) includes various current information about ARSC activities and projects. ~~Additional information is available at [www.cpa2biz.com](http://www.cpa2biz.com).~~