

INFORMATION REQUIRED FOR SCHEDULING REVIEWS

FIRM INFORMATION

Firm Number:

Enrolled in:

Name: _____

Address: _____

Address: _____

City: _____ State: _____ Zip: _____

REVIEW DUE DATE (date that all review documents must be completed and submitted to the administering entity):

REVIEW YEAR-END¹ (the peer review will address the one-year period ended this date): _____

Please provide the following information concerning your review (found in our letter to you regarding scheduling arrangements for your review). When making inquiries about your review, please refer to the following review number:

1. Mailing Address (if different from above):

Address: _____

City: _____ State: _____ Zip: _____

Please indicate the reason for the different address:

Change of office address Other (specify) _____

In addition to this form, if your firm has a name change—for instance, due to a merger, dissolution, purchase, etc.—please go to <http://tinyurl.com/prchangeform> and download the form to fill out and submit to your administering entity.

2. Managing partner²

Mr.

Ms.

First: _____ MI: _____ Last: _____

Is the Managing Partner an AICPA Member? Yes No

If yes, please provide their AICPA Member Number _____

Telephone _____

Fax _____

Email _____

3. Contact person on peer review matters:

Same as Managing Partner

Mr.

Ms.

First: _____ MI: _____ Last: _____

Is the Peer Review Contact an AICPA Member? Yes No

If yes, please provide their AICPA Member Number _____

Telephone _____

Fax _____

Email _____

¹ Ordinarily, the peer review year-end is three years from the previous year-end and the due date is three years and six months from the year-end of the previous peer review. If this is an initial peer review, the peer review year-end is to be mutually agreed upon by the reviewed firm and reviewing firm, and this field will indicate "INITIAL." If you have applied for a change in peer review year-end through your administering entity OR if you have informed your administering entity of the performance of an engagement that will require your firm to have a peer review or step up from an Engagement Review to a System Review, this field will also indicate the new year-end.

4. Total number of partners²: _____
5. Total number of partners² who are AICPA members: _____
6. Total number of personnel³ in the firm, including partners: _____
7. If the firm belongs to one or more Association(s)⁴ of CPA firms or a non-CPA owned entity with which it is closely aligned, add code below.
 (Use codes on pages 8 and 9): _____
- If you marked 0099, please indicate the name of the association(s): _____

8. Does your firm perform, or does it expect to perform, engagements under the following standards:
- | <u>With periods ending during the peer review year?</u> | Yes | No |
|---|-----|----|
| Statements on Auditing Standards (SASs) | | |
| Audits | | |

International Standards

International Standards on Auditing, Assurance Engagements and related Services (ISAs), any other standards issued by the International Auditing and Assurance Standards Board (IAASB) or any other audit or assurance standards outside the U.S.

Standards of the Public Company Accounting Oversight Board (U.S.)

Auditing standards issued by the PCAOB (for engagements that are not defined as issuers by the PCAOB (e.g., non-SEC issuers))

Statements on Standards for Accounting and Review Services (SSARS)

- Reviews of financial statements
- Compilations of financial statements with disclosures
- Compilations of financial statements that omit substantially all disclosures

Statements on Standards for Attestation Engagements (SSAEs)

- With report dates during the peer review year?
- Examinations of prospective financial statements
 - Compilations of prospective financial statements
 - Agreed-upon procedures of prospective financial statements

- With periods ending during the peer review year?
- Examinations of Service Organizations (SOC 1 Reports)⁵
 - Examinations of written assertions
 - Reviews of written assertions
 - Other agreed-upon procedures

If *all* your "Yes" answers were due to your *expectation* to perform the engagements during the peer review year, and after the peer review year and your submission of this form, you find that your firm *did not* perform any of the expected engagements, please contact your administering entity.

³ Personnel are defined per Statement on Quality Control Standards (SQCS) No. 7, *A Firm's System of Quality Control* as all individuals who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, *Professional Standards*, vol. 2, QC sec. 10). This includes all personnel including leased and per diem employees who devote at least 25% of their time in performing audits, reviews, compilations, or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements.

⁴ An association of CPA firms is defined as (1) any association, group or alliance of accounting firms or (2) two or more firms or a group of firms (whether a formal or informal group) that jointly market or sell services. Associations of CPA firms who arrange peer reviews OR whose members perform peer reviews of each other must file an Annual Information Form (AIF) and have the AICPA Peer Review Board approve the AIF before any such reviews are scheduled. Also see question 10 of **EXHIBIT 1** regarding networks.

⁵ Includes only examinations of service organization controls likely to be relevant to user entities' internal control over financial reporting, otherwise known as Service Organization Control 1 (SOC 1) reports. SOC 2 and SOC 3 reports should be included in examinations of written assertions, reviews of written assertions or other agreed-upon procedures depending upon the nature of the engagement.

Similarly, if *all* your “No” answers were due to your *expectation* not to perform engagements during the peer review year, and after the peer review year and your submission of this form, you find that the firm *did* perform any of these engagements, please contact your administering entity.

If all are answered “No” to question 8, did your firm perform any engagements listed in question 8 during the last twelve months? Yes No If no, skip to question 17.

If yes, please indicate the following and proceed to question 9.

Period end date of the firm's last issued report: _____

Type of engagement: _____

9. Determination of Type of Review (refer back to question 8 for types of engagements performed):

- a) If your firm performs services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, your firm is required to have a System Review.
- b) If your firm **does not** perform services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, your firm is eligible to have an Engagement Review. Note: Firms eligible to have an Engagement Review may elect to have a System Review.

Please indicate the type of review you would prefer: Engagement Review System Review

10. Is your firm required, or does it expect to be required, to be registered with **and** inspected by the Public Company Accounting Oversight Board (PCAOB) during the peer review year (excluding broker-dealers⁶)? Yes No
If yes, please indicate the following:

- a) Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB _____
- b) Total number of SEC issuers for which the firm played a substantial role in the audit during the preceding calendar year, as most recently reported to the PCAOB _____

11. Does the firm perform, or expect to perform, during the peer review year, any engagements that are not defined as issuers by the PCAOB (i.e., non-SEC issuers) under professional standards issued by the PCAOB? Yes No

If yes, please indicate the total number of engagements: # Eng _____

If you responded “Yes” to question 10 or 11, your firm is required to have its review administered by the National Peer Review Committee (NPRC)⁷ at the AICPA and your firm will be subject to the NPRC's administrative fee structure. Information related to this fee structure can be found at <http://tinyurl.com/nprcfees>.

12. If your firm is not required to have its review administered by the NPRC, does it choose to do so? Yes No
If yes, your firm will be subject to the NPRC's administrative fee structure at <http://tinyurl.com/nprcfees>.

If you are uncertain about your answers to question 10 through 12 or their impact, please contact the NPRC at nprc@aicpa.org or (919) 402-4502.

⁶ Auditors of broker-dealers are required to be registered with the PCAOB. In late 2010, the PCAOB announced a proposal for an interim broker-dealer (BD) inspection program to determine what auditing standards are needed and what the scope should be for their permanent inspection program. If your firm is subject to PCAOB inspection only due to broker-dealers, answer question 10 “No.” This is because at this juncture, performing audits of broker-dealers is not a trigger for requiring a firm's peer review to be administered by the NPRC.

⁷ See Interpretation 11-1 of the Standards “Peer Reviews to be Administered by the National Peer Review Committee” which can be found on the AICPA Peer Review Program website at <http://tinyurl.com/prguidance>. The NPRC was formerly known as the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).

13. Formation of review team:

Firm on Firm—The reviewed firm selects a qualified firm to perform the review. The following is a link to the AICPA Online Reviewer Search: <http://peerreview.aicpservices.org/resume/default.asp>

Association Formed Team—The association of CPA firms that your firm belongs to (as indicated in question 7) will select the review team. **(The association must be authorized by the AICPA Peer Review Board to arrange and carry out peer reviews for its member firms.)** Please indicate the code of the association (from question 7) that will select the review team _____.

14. If your firm is having a firm-on-firm or association-formed review, indicate the estimated date of the commencement⁸ of your review:_____. This date should be prior to the due date on page 1. Your firm should advise the entity administering your review of the individuals selected to perform the review via Exhibit 1. The review team should be approved before the commencement of the review.

If your firm is having a firm-on-firm or association-formed review, and the review team has already been chosen and the timing of the review established, please complete **EXHIBIT 1. If you do not know the members of the review team or the timing of the review, you do not have to complete EXHIBIT 1 at this time.**

If your firm does not perform services under the SASs or *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, skip to question 17.

15. Please check all the appropriate boxes for those areas in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SASs or *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵), or audits of non-SEC issuers performed pursuant to the standards of the PCAOB regardless of the percentage of your firm's practice in that area.

- 005 Audits Under Government Auditing Standards (Yellow Book)
(Excluding Single Audit Act (A-133 Engagements)
- 007 Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year)⁹
- 013 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book
- 222 HUD Programs
- 320 School Districts
- 325 State & Local Governments
- 380 Defined Contribution Plans—Full & Ltd. Scope (excluding 403 (b) plans)
- 383 Defined Contribution Plans—Full & Ltd. Scope (403 (b) plans only)
- 390 Defined Benefit Plans—Full & Ltd. Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 440 Carrying Broker-Dealers¹⁰

⁸ A peer review commences when the review team begins fieldwork on a System Review or begins the review of engagements on an Engagement Review.

⁹ As referred to in the FDIC's regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC's regulation 12 CFR Part 363.3 (b)).

¹⁰ Carrying broker-dealers include all broker-dealers that clear customer transactions, carry customer accounts or hold custody of customer cash or securities. Examples of carrying broker-dealers include (a) clearing broker-dealers who receive and execute customer instructions, prepare trade confirmations, settle the money related to customer trades and arrange for the book entry (or physical movement) of the securities and (b) carrying broker-dealers that hold customer accounts or clear customer trades for introducing broker-dealers. If you have any questions about whether the audits you perform of broker-dealers are carrying or non-carrying, please contact the AICPA Peer Review technical hotline at prptechnical@aicpa.org or (919) 402-4502, option 3.

16. Check the first box for any industries in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SAS or *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Using the same criteria, also check the second box for any industries in which over **ten percent** of the firm's auditing (**only**) practice hours (non-SEC issuers only) are concentrated. If your firm does not/will not have any industries comprising 10% or more of the firm's (non-SEC issuer) auditing hours during the peer review year, check the second box for the industries of the firm's three largest (non-SEC issuer) audit clients.

Your firm may also practice in industries that are not listed; that information is not required. If none of the listed industries applies to your practice, select "None of the above industries apply".

All industries In which the firm performs audits (Box 1)	>10% of audit hours or 3 largest audit clients (Box 2)	All industries in which the firm performs audits (Box 1)	10% of audit hours or 3 largest audit clients (Box 2)
110	Agricultural, Livestock, Forestry & Fishing	205	Government Contractors
115	Airlines	210	Health Maintenance Organizations
120	Auto Dealerships	216	Hospitals
125	Banking	217	Nursing Homes
145	Casinos	230	Investment Companies and Mutual Funds
150	Colleges and Universities	240	Life Insurance Companies
155	Common Interest Realty Associations	250	Mortgage Banking
165	Construction Contractors	260	Not-for-Profit Organizations (including voluntary health & welfare organizations)
175	Credit Unions	268	Personal Financial Statements
180	Extractive Industries—Oil and Gas	295	Real Estate Investment Trusts
185	Extractive Industries—Mining	300	Reinsurance Companies
186	Federal Student Financial Assistance Programs	308	Rural Utilities Service Borrowers
190	Finance Companies	310	Savings and Loan Associations
195	Franchisors	312	Service Organizations (SOC 1 Reports ⁵)
200	Property and Casualty Insurance Co.	330	Telephone Companies
		335	Utilities
		450	Non-Carrying Broker Dealers ¹¹

None of the above industries apply

¹¹ Non-carrying broker-dealers are those broker-dealers that do not clear customer transactions, carry customer accounts, or hold custody of customer cash or securities. Examples of non-carrying broker-dealers are (a) introducing broker-dealers that introduce transactions and accounts of customers or other broker-dealers to another registered broker-dealer that carries such accounts on a fully disclosed basis, and who does not receive or hold customer or other broker-dealers securities and (b) a broker-dealer whose business does not involve customer accounts, such as proprietary trading firms, investment banking firms, and firms that sell interest in mutual funds or insurance products. If you have any questions about whether the audits you perform of broker-dealers are carrying or non-carrying, please contact the AICPA Peer Review technical hotline at prptechnical@aicpa.org or (919) 402-4502, option 3.

17. Are there any special concerns that we should be aware of when scheduling your review (e.g., significant merger/demerger situations)? Yes No If yes, please explain.

18. Does your firm or do the members of your firm perform any accounting or auditing engagements through a joint venture, partnership, or corporate arrangement with another accountant or accounting firm? Yes No
If yes, briefly describe those engagements and the relationships with the parties outside your firm.

19. Do the partners of the firm and the firm itself have licenses to practice public accounting in the state(s) where the firm practices as required by applicable state boards of accountancy? Yes No
If no, please explain.

20. Are there any limitations or restrictions on the firm or its personnel's current ability to practice public accounting that were imposed by any regulatory, monitoring or enforcement body (such as Department of Labor, General Accountability Office, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, AICPA Joint Trial Board, etc.)? Yes No
If yes, please explain.

21. Since the end of the firm's last peer review, has the firm sold any portion of its non-attest practice to a non-CPA owned entity and/or entered into service arrangements for staff, office facilities, equipment, etc. with a non-CPA owned entity? Yes No
If yes, please provide with whom such agreements have been entered, the date that the agreements were entered into, the details of such agreements, and what services within the practice were sold.

FACILITATED STATE BOARD ACCESS

22. The AICPA has implemented a new process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board limited-access website. The goal of this voluntary process is to create a nationally uniform system through which CPA firms can satisfy state board or licensing body peer review information submission requirements, increase transparency, and retain control over their peer review information. For further information, see [Facilitated State Board Access](#) that contains FSBA literature.

a) **Facilitated State Board Access (FSBA)—ONLY for Firms that are NOT Members of PCPS or the AICPA's Employee Benefit Plan Audit Qualify Center or Governmental Audit Quality Center**

In accordance with AICPA FSBA requirements, I voluntarily agree that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the Connecticut State Board of Accountancy unless I check this box to opt out.

Given that this process is new, it may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so please be sure to follow your BOA's information submission requirements until further notified.

If you do not "opt out", your firm's peer review documents, as noted above, will be posted to a secure limited-access website that will only be available to an authorized person at the Connecticut State Board of Accountancy for state board only access.

If you "opt out", select publicly available information will be made available to the Board, such as review period covered by the review and report acceptance date, among other information per the *Standards for Performing and Reporting on Peer Reviews*.

b) **Facilitated State Board Access (FSBA)—ONLY for Firms that are Members of PCPS or the AICPA's Employee Benefit Plan Audit Qualify Center or Governmental Audit Quality Center**

Since your firm is a member of PCPS and/or one of the Audit Quality Centers, your firm's peer review documents, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the firm that certain required actions have been completed, if applicable, are automatically posted to the AICPA public file as a condition of your membership. For reporting purposes, your firm's peer review information will also be posted to the state board limited-access website and made available to authorized representatives at the Connecticut State Board of Accountancy.

c) **FSBA Expanded Access—For ALL Firms** - If your firm practices in multiple states and you would like to expand access to additional state boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please complete **Exhibit 2**.

To the best of our knowledge and belief, the information submitted herewith is true and correct. We agree to be bound by the policies and procedures for the peer review program, including those which may restrict our right to resign from the program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in *Standards of the AICPA Peer Review Program Manual*. We also understand that if all the partners of the firm who are members of the AICPA resign while a peer review is in process, the firm will not be unenrolled from the program until the review is completed.

Signature: _____

Date: _____

Please return this form and any applicable exhibits within 30 days to:

Bonnie Olivieri, Practice Programs Manager
CSCPA, 716 Brook Street, Suite 100, Rocky Hill, CT 06067-3433
Fax: 860-258-4859
Email: bonnieo@cscpa.org

CODES FOR ASSOCIATIONS OF CPA FIRMS¹²

<u>Name</u>	<u>Code</u>
AG Exchange	0067
AGN International North America	0010
The Alliance of Practicing CPAs	0044
Alliott Group	0068
American Association of Hispanic CPAs	0055
Apparel and Textile Accountants & Consultants	0056
Associated Regional Accounting Firm (d/b/a PKF North American Network)	0006
Auto Team America	0057
The BDO Seidman Alliance	0049
BKR International	0020
BR International	0066
Baker Tilley International	0031
Community Banking Advisory Network (CBAN)	1026
CORPACCT CPA Affiliates	0030
CPA Affiliates of Virginia, Ltd.	0027
CPAmerica International	0001
CPA Associates International, Inc.	0011
CPA Auto Dealer Consultants Association (CADCA)	1027
CPA Connect	0071
CPA Manufacturing Services Association (MSA)	1028
CPA Network, Inc.	0012
The CPA Network	0047
CPA—USA Network (formerly NACPAF)	0019
Crowe Cherry Bekaert	0063
DFK International, USA	0014
Enterprise Network Worldwide	0059
The Florida CPA Group	0053
Firm Foundation	1029
Foundation for Accounting Practitioners, Inc.	0033
The Global Alliance	0072
GMN International	0037
Grant Thornton International	1030
HLB USA Incorporated	0035
Crowe Horwath International	0038
IGAF Worldwide	0016
INPACT Americas	0013
Integra International Inc.	0052
INAA Group, International Network of Accountants and Auditors	0064
Infinet Resources	0062
International Association of Practicing Accountants	0040
JHI Association	0041
Kreston International	0042
KS International	0060
The Leading Edge Alliance	0065
Lone Star Management Group	0017
McGladrey Alliance	0043
MSI Global Alliance	0058
MGI North America, LTD	0036
Montana Association of CPAs	0018
Moores Rowland International	0029
Moore Stephens North America, Inc.	0045

¹² Not all of the associations have requested to assist their members in forming review teams and/or provide technical assistance to review teams.

CODES FOR ASSOCIATIONS OF CPA FIRMS (continued)¹²

<u>Name</u>	<u>Code</u>
Morning Star	0054
MSI Global Alliance	0058
National Alliance of Auto Dealer Advisors	1031
National Association of Black Accountants	0007
National Conference of CPA Practitioners	0021
Network of Accountants	0028
NEXIA International	0039
Not-for-Profit Services Associations (NSA)	1032
NR International	0032
Pannell Kerr Forster	0050
Polaris IA International (Independent Accountants International)	0015
Praxity AISBL	0029
Premier International Associates	0073
Real Estate & Construction Advisors Association (RECA)	1033
Russell Bedford International	0074
Southern Association of Accounting Firms	0022
The Southern & Western Accounting Group	0023
Texas Management Group	0024
The Ruck Network, Inc.	0070
The Virginia Group of CPA Firms, Inc.	0025
Western Association of Accounting Firms	0026
Other	0099

CODES FOR NON-CPA OWNED ENTITIES^{13*}

<u>Name</u>	<u>Code</u>
American Express Tax and Business Services	1005
UHY Advisors	1020
CBIZ, Inc.	1010
RSM McGladrey Services	1015
Vestin Group Inc.	1025

¹³ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity; however, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs, including some or all of the former owners of the CPA firm.

EXHIBIT 1

INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS
(INCLUDING FIRMS WITHIN ASSOCIATIONS)

FIRM NAME _____ REVIEW NO. _____

Please provide, or have the team captain/review captain provide, the following information concerning the review team that will perform your review. This information will be used to evaluate whether the review team has the necessary qualifications to perform this review.

The review team may not perform the review until the reviewed firm has received acknowledgement of this form from the entity administering the review. If there are any changes in the date of the exit conference, or the names of the individuals who will serve on the review team, the administering entity should be informed, in writing if possible, of the changes. This is necessary to minimize subsequent questions about the conduct of the review or the qualifications of the review team members.

REVIEWING FIRM INFORMATION

- 1. Name of Reviewing Firm _____
- 2. AICPA Firm Number _____
- 3. Mailing Address _____
City _____ State _____ Zip Code _____
- 4. Review Dates:
Commencement Date: _____
Exit Conference Date: _____

TEAM / REVIEW CAPTAIN INFORMATION

- 5. Team/Review Captain Mr. Ms.
First: _____ MI: _____ Last: _____
AICPA Member Number¹ _____
Telephone _____
Fax _____
Email _____

TEAM MEMBER 1 INFORMATION

- 6. Team Member Mr. Ms.
First: _____ MI: _____ Last: _____
Firm Name _____
AICPA Member Number¹ _____
Email _____

¹ Obtain from AICPA Member Card
Ver. 06/11

TEAM MEMBER 2 INFORMATION

7. Team Member Mr. Ms.
First: _____ MI: _____ Last: _____
Firm Name _____
AICPA Member Number¹ _____
Email _____

TEAM MEMBER 3 INFORMATION

8. Team Member Mr. Ms.
First: _____ MI: _____ Last: _____
Firm Name _____
AICPA Member Number¹ _____
Email _____

RELATIONSHIPS OR TRANSACTIONS²

9. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc., with each other or with a non-CPA owned entity? Yes No
If yes, please describe the arrangements in detail.

10. Is the reviewed firm a member of a network under Ethics Interpretation 101-17?³ Yes No
If yes:
a) Enter the association code _____
b) Are any of the review team members employed by or owners of a firm that is a member of the same network?
Yes No If yes, the reviewed firm should reference PRP Standards Interpretation 26-2, which states that the owners and employees of network firms are not considered to be independent with respect to other firms within the same network. As a result, those individuals should be excluded from the review team.

11. Are there any other relationships or transactions between the reviewed firm, the reviewing firm, and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired?
Yes No If yes, please describe the relationships or transactions.

² Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.
³ Questions regarding Ethics Interpretation 101-17, including whether a firm is a member of a network, should be directed to the ethics hotline at ethics@aicpa.org or 888-777-7707, option 5, followed by option 2.

12. Did your firm use an individual outside your firm or another firm to perform monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for your firm for the year immediately preceding or during the current peer review year?
 Yes No N/A If yes, please provide the following information:

Name of Individual	Firm Name	Description of Service	Year-end of Engagements
<hr/>			
<hr/>			
<hr/>			

In the Interpretations titled "Independence, Integrity, and Objectivity" of the revised *Standards*, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain, review captain or team member) for anyone also performing monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for the firm for the year immediately preceding or during the current peer review year. This would also apply if another individual from the reviewer's firm were performing such services. The only exception is if those services were performed for the year immediately following the previous peer review year-end. Thus, performing those services in the year immediately preceding or during the current peer review year would impair independence for peer review purposes. There are various permutations and interpretations of this guidance which could still be applicable to your firm.

Please carefully consider your choice of a peer reviewer and/or reviewing firm, and consult your peer reviewer or administering entity for additional guidance on this matter as necessary, so that your peer reviewer and/or reviewing firm's independence is not impaired.

13. Did your firm obtain any quality control materials (e.g., audit programs, checklists, practice aids, etc.) that are integral to your firm's system of quality control from the reviewing firm, an entity related to the reviewing firm or an association? (Please consult with your peer reviewer if you're unsure whether your firm's quality control materials were obtained from an entity related to the reviewing firm.) Yes No N/A

If yes:

- a) Please list the firms or related entities or associations that provide the externally developed quality control materials and used at your firm: _____

- b) Is there an independent peer review report that covers the specific quality control materials used by your firm? (Evidenced by the QCM peer review report and an acceptance letter) Yes No If No, please contact the AICPA at prptechnical@aicpa.org to determine whether the review team is independent to perform your firm's peer review.

EXHIBIT 2

FACILITATED STATE BOARD ACCESS—EXPANDED ACCESS FOR FIRMS
WITH THEIR MAIN OFFICE IN CONNECTICUT)

If your firm practices in multiple states and you would like to expand access to additional states boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please make your selections below. I understand that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the firm that certain required actions have been completed, if applicable, will be made available to the State Board(s) of Accountancy that I select below:

Alabama	Kentucky	New Hampshire	South Carolina
Arizona	Louisiana	New Jersey	South Dakota
Arkansas	Maine	New Mexico	Texas
California	Maryland	North Carolina	Utah
Connecticut	Michigan	North Dakota	Vermont
Georgia	Minnesota	Ohio	Virginia
Guam	Mississippi	Oklahoma	Washington
Idaho	Montana	Oregon	West Virginia
Illinois	Nebraska	Pennsylvania	Wyoming
Iowa	Nevada	Rhode Island	All States Listed
Kansas			

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