

**INFORMATION REQUIRED FOR SCHEDULING REVIEWS  
For California Firms**

**FIRM INFORMATION**

Firm Number: \_\_\_\_\_

Name: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

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

\_\_\_\_\_

**Please provide the following information concerning your review. When making inquiries about your review, please refer to the following review number:**

\_\_\_\_\_  
\_\_\_\_\_

1. Mailing Address (if different from above):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ ST \_\_\_\_\_ Zip Code \_\_\_\_\_

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://www.calcpa.org/Content/peerreview.aspx> and download the form "Peer Review Change Form" to fill out and submit to your administering entity.**

2. Managing partner<sup>1</sup>     Mr.     Ms.

First \_\_\_\_\_ MI \_\_\_\_\_ Last \_\_\_\_\_

Are you an AICPA Member?     Yes     No

Telephone Number (\_\_\_\_\_) \_\_\_\_\_ Ext. \_\_\_\_\_

Fax Number (\_\_\_\_\_) \_\_\_\_\_

E-mail address \_\_\_\_\_

<sup>1</sup> Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor.

3. Contact person on peer review matters  Mr.  Ms.  Same as Managing Partner

\_\_\_\_\_  
First MI Last

Title \_\_\_\_\_

Are you an AICPA Member?  Yes  No If yes, please provide AICPA Member Number \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_ Ext. \_\_\_\_\_

Fax Number (\_\_\_\_\_) \_\_\_\_\_

E-mail \_\_\_\_\_

4. Total number of partners: \_\_\_\_\_

5. Total number of partners who are AICPA members: \_\_\_\_\_

6. Total number of personnel<sup>2</sup> in the firm, including partners: \_\_\_\_\_

7. Did an individual on your previous peer review team or another individual from your peer review team's firm 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?

Yes  No  N/A If yes, provide the following information:

Name of individual	Firm Name	Description of Service	Date Service Performed
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In the Interpretation 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 in the year prior to the current peer review year end. This would also apply if another individual from the reviewer's firm was 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 preceding or during the year of the next peer review would impair independence for peer review purposes. **Therefore, please carefully consider your choice of a peer reviewer and/or reviewing firm, so that their independence is not impaired.**

8. If the firm belongs to an Association(s) of CPA firms<sup>3</sup> or a non-CPA owned entity<sup>4</sup> with which your firm is closely aligned, add code below.

(Use codes on pages 8 and 9): \_\_\_\_\_

If you marked 0099, please indicate the name of the association:  
\_\_\_\_\_

<sup>2</sup> 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 would include 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.

<sup>3</sup> 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 a Plan annually and have the AICPA Peer Review Board approve the Plan before any such reviews are scheduled.

<sup>4</sup> 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.

9. Does your firm currently perform engagements under the following standards?
- |  |                              |                             |
|--|------------------------------|-----------------------------|
| Statements on Auditing Standards (SASs) -<br>Audits?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Accounting and Review Services (SSARS) -<br>Reviews of financial statements?           | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of financial statements with disclosures?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of financial statements that omit substantially all disclosures?                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Attestation Engagements (SSAEs) —<br>Examinations of prospective financial statements? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of prospective financial statements?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Agreed-upon procedures of prospective financial statements?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Examinations of written assertions?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Reviews of written assertions?   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Other agreed-upon procedures?  | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

If all are answered no to question 9, did your firm perform any engagements listed in question 9 during the last twelve months?

Yes  No If no, skip to Item 21. If yes, please indicate the following and proceed to Item 10.

Period end date of the firm's last issued report \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Type of engagement \_\_\_\_\_

10. Is your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)?  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 any engagements that are not defined as issuers by the PCAOB, under professional standards issued by the PCAOB?  Yes  No

If yes, please indicate the total number of engagements and its industry (select industry codes from the list on page 5)  
# Eng. \_\_\_\_\_ Code \_\_\_\_\_ # Eng. \_\_\_\_\_ Code \_\_\_\_\_ # Eng. \_\_\_\_\_ Code \_\_\_\_\_

**If you responded yes to question 10 or 11, your firm is required to have its review administered by the National Peer Review Committee (National PRC) and your firm will be subject to the National PRC's administrative fee structure.**

12. If your firm is not required to have its review administered by the National PRC, does it choose to do so?

Yes  No If yes, your firm will be subject to the National PRC's administrative fee structure.

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

a) Does your firm perform services under the SASs or examinations of prospective financial statements under the SSAEs?  Yes  No If yes, your firm is required to have a system review. Proceed to question 14.

b) If your firm **does not** perform services under the SASs or examinations of prospective financial statements under the SSAEs, 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 and proceed to question 14.

Engagement Review

System Review

14. Formation of review team (please check the one that applies):

Firm-on-Firm -- You select a qualified firm to perform the review. The following is a link to the AICPA Online Reviewer Search. <http://peerreview.aicpaservices.org/resume/default.asp>

Committee-Appointed Review Team (**only available for engagement reviews**) -- The entity administering your firm's review will select the review team. Please complete Exhibit 1.

Association formed Review Team -- The association of CPA firms that your firm belongs to (as indicated in question 8) 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.**)

15. If your firm is having a firm-on-firm or association formed review, indicate the estimated date of the commencement of your review: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

This date should be prior to the due date on page 1. Your firm should advise the entity administering your review the individuals selected to perform the review. The review team should be approved before the commencement of the review.

16. 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 2. **If you do not know the members of the review team or the timing of the review, you do not have to complete Exhibit 2 at this time.**

17. If the review team is to be formed by an association of CPA firms authorized by the AICPA, please indicate the name of the association by using the code numbers on pages 8 and 9. \_\_\_\_\_ If you marked 99, please indicate the name of the association. \_\_\_\_\_

**If your firm does not perform audits, any other engagements under the SASs, or examinations of prospective financial statements, skip to Item 20.**

18. Please check all the appropriate boxes for those areas in which the firm performs audits or examinations of prospective financial statements regardless of the percentage of your firm's practice in that area.

1 SEC Rules and Regulations

3 Prospective Financial Information

5 Audits Under Government Auditing Standards (Yellow Book)  
(Excluding Single Audit Act (A -133) Engagements)

7 Audits of Federally Insured Depository Institutions (with more than \$500 million or greater in total assets)

9 Other Audits Under Statements on Auditing Standards

10 Audits of Employee Benefit Plans

11 Attest Services (Excluding Prospective Financial Information)

13 Single Audit Act (A -133) Engagements Under Government Auditing Standards (Yellow Book)

14 Audits of Non-SEC Registrants under PCAOB Standards

18 Other Bank Audits

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

19(A). Please check all the appropriate boxes for any industries in which the firm performs audits or examinations of prospective financial statements regardless of the percentage of your firm's practice in any industry.

- 126 FDICIA Banking (total assets of \$500 million or greater at the beginning of its fiscal year);
- 222 HUD Programs
- 320 School Districts
- 325 State and Local Government
- 380 Defined Contribution Plans – Full & Ltd. Scope (including 403b plans)
- 390 Defined Benefit Plans – Full & Ltd. Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 420 Entities Covered Under Single Audit Act (A-133)

19.(B) In addition to checking the first box for any industries in which the firm performs audits or examinations of prospective financial statements, also check the second box for any industries in which over ten percent of the firm's auditing (only) practice hours are concentrated. If your firm does not have any industries comprising 10% or more of the firm's auditing hours, check the second box for the industries of the firm's three largest audit clients. **Not all industries are listed.** Please ensure however that you've indicated all of your firm's practice areas in 19(A). An auditing practice for the purpose of the AICPA's *Standards for Performing and Reporting on Peer Reviews* is defined in Paragraph 1000.06 of those *Standards* which can be found on the AICPA Peer Review Program website at the address below.

All Industries in which the firm performs audits (Box 1)	Industries with >10% of firm's practice audit hours or 3 largest audit clients (Box 2)		All industries in which the firm performs audits (Box 1)	Industries with >10% of firm's practice audit hours or 3 largest audit clients (Box 2)	
<input type="checkbox"/>	<input type="checkbox"/>	110 Agricultural, Livestock, Forestry & Fishing	<input type="checkbox"/>	<input type="checkbox"/>	230 Investment Companies and Mutual Funds
<input type="checkbox"/>	<input type="checkbox"/>	115 Airlines	<input type="checkbox"/>	<input type="checkbox"/>	240 Life Insurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	120 Auto Dealerships	<input type="checkbox"/>	<input type="checkbox"/>	250 Mortgage Banking
<input type="checkbox"/>	<input type="checkbox"/>	125 Banking	<input type="checkbox"/>	<input type="checkbox"/>	260 Not-for-Profit Organizations
<input type="checkbox"/>	<input type="checkbox"/>	135 Brokers & Dealers in Securities	<input type="checkbox"/>	<input type="checkbox"/>	268 Personal Financial Statements
<input type="checkbox"/>	<input type="checkbox"/>	140 Brokers & Dealers in Commodities	<input type="checkbox"/>	<input type="checkbox"/>	295 Real Estate Investment Trusts
<input type="checkbox"/>	<input type="checkbox"/>	145 Casinos	<input type="checkbox"/>	<input type="checkbox"/>	300 Reinsurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	150 Colleges and Universities	<input type="checkbox"/>	<input type="checkbox"/>	308 Rural Utilities Service Borrowers
<input type="checkbox"/>	<input type="checkbox"/>	155 Common Interest Realty Associations	<input type="checkbox"/>	<input type="checkbox"/>	310 Savings and Loan Associations
<input type="checkbox"/>	<input type="checkbox"/>	165 Construction Contractors	<input type="checkbox"/>	<input type="checkbox"/>	312 Service Organizations (SAS 70 audits)
<input type="checkbox"/>	<input type="checkbox"/>	175 Credit Unions	<input type="checkbox"/>	<input type="checkbox"/>	330 Telephone Companies
<input type="checkbox"/>	<input type="checkbox"/>	180 Extractive Industries — Oil and Gas	<input type="checkbox"/>	<input type="checkbox"/>	335 Utilities
<input type="checkbox"/>	<input type="checkbox"/>	185 Extractive Industries — Mining			<input type="checkbox"/> None of the above industries apply
<input type="checkbox"/>	<input type="checkbox"/>	186 Federal Financial Assistance Programs			
<input type="checkbox"/>	<input type="checkbox"/>	190 Finance Companies			
<input type="checkbox"/>	<input type="checkbox"/>	195 Franchisors			
<input type="checkbox"/>	<input type="checkbox"/>	200 Property and Casualty Insurance Companies			
<input type="checkbox"/>	<input type="checkbox"/>	205 Government Contractors			
<input type="checkbox"/>	<input type="checkbox"/>	210 Health Maintenance Organizations			
<input type="checkbox"/>	<input type="checkbox"/>	216 Hospitals			
<input type="checkbox"/>	<input type="checkbox"/>	217 Nursing Homes			

7 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)).

8 Including Voluntary Health and Welfare Organizations

20. 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.

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21. 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.

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22. 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.

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23. 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.

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24. 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, etc.)?  Yes  No – If yes, please explain.

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25. (a) 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

(b) 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.

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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 the applicable exhibits within 30 days to:

Peer Review Program  
California Society of CPAs  
1235 Radio Road  
Redwood City, CA 94065  
(650) 802-2486 phone  
(650) 802-2350 fax  
[peerreview@calcpa.org](mailto:peerreview@calcpa.org)

EXHIBIT 2

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 \_\_\_\_\_ Office Number \_\_\_\_\_
3. Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
4. Review Dates:  
Commencement Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Exit Conference Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

TEAM CAPTAIN/REVIEW CAPTAIN INFORMATION

1. Team Captain's/Review Captain's Name  Mr.  Ms.  
\_\_\_\_\_  
First \_\_\_\_\_ MI \_\_\_\_\_ Last \_\_\_\_\_
2. AICPA Member Number \_\_\_\_\_
3. E-mail Address \_\_\_\_\_
4. Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
5. Telephone Number: (\_\_\_\_) \_\_\_\_\_  
Facsimile Number: (\_\_\_\_) \_\_\_\_\_

\* Obtain from AICPA Member Card

**TEAM MEMBER 1 INFORMATION**

1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
\_\_\_\_\_  
First MI Last
2. AICPA Member Number\* \_\_\_\_\_
3. E-mail Address \_\_\_\_\_

**TEAM MEMBER 2 INFORMATION**

1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
\_\_\_\_\_  
First MI Last
2. AICPA Member Number\* \_\_\_\_\_
3. E-mail Address \_\_\_\_\_

**TEAM MEMBER 3 INFORMATION**

1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
\_\_\_\_\_  
First MI Last
2. AICPA Member Number\* \_\_\_\_\_
3. E-mail Address \_\_\_\_\_

**RELATIONSHIPS OR TRANSACTIONS:**

1. 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.  
\_\_\_\_\_  
\_\_\_\_\_
2. 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.  
\_\_\_\_\_  
\_\_\_\_\_

\* Obtain from AICPA Member Card  
1 Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.

3. Did an individual on your previous peer review team or another individual from your peer review team's firm 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?

Yes  No  N/A If yes, provide the following information:

Name of individual Performed	Firm Name	Description of Service	Date Service

In the Interpretation 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 in the year prior to the current peer review year end. This would also apply if another individual from the reviewer's firm was 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 preceding or during the year of the next peer review would impair independence for peer review purposes. **Therefore, please carefully consider your choice of a peer reviewer and/or reviewing firm, so that their independence is not impaired.**