



# Peer Review Program

American Institute of Certified Public Accountants  
Palladian I Corporate Center, 220 Leigh Farm Rd  
Durham, NC 27707-8110

Telephone: (919) 402-4502, Fax: (919) 419-4713

Website: <http://www.aicpa.org/InterestAreas/PeerReview/Pages/PeerReviewHome.aspx>

## Enrollment Form

### Enrollment Form Instructions

In order to be admitted to or to retain membership in the American Institute of Certified Public Accountants (AICPA), members of the AICPA engaged in the practice of public accounting in the United States or its territories are required to be practicing as partners or employees in firms enrolled in the AICPA practice-monitoring program (or, if practicing in firms not eligible to enroll, are themselves enrolled in the program) if the services<sup>1</sup> performed by such a firm or individuals are within the scope of the AICPA's practice-monitoring standards and the firm (or individuals) issues reports purporting to be in accordance with AICPA professional standards.

At least one partner of the firm must be a member of the AICPA to enroll in the AICPA Peer Review Program.

If your firm does not perform A&A services as described above, please complete this form and select the appropriate response on page 4.

**Please return this form to the appropriate peer review administering entity. To determine the firm's peer review administering entity and find contact information, please visit our website or call the number above.** (Please note: Returning this form to the incorrect administering entity will delay processing.)

### Name and address of the main office of the firm (including sole practitioners):

Name \_\_\_\_\_ AICPA Firm # \_\_\_\_\_

(If reenrolling)

Address \_\_\_\_\_

\_\_\_\_\_  
City County State Zip Code

### Information about your firm:

#### 1. Name of managing partner or equivalent:

Mr.  Ms.

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

Is the managing partner a member of the AICPA?  Yes  No

Managing Partner AICPA Member No. \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

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

<sup>1</sup> Services include all engagements covered by Statements on Auditing Standards (SASs); Statements on Standards for Accounting and Review Services (SSARs) [SSARs that provide an exemption from those Standards in certain situations are likewise excluded from this definition of an accounting and auditing practice for peer review purposes]; Statements on Standards for Attestation Engagements (SSAEs); *Government Auditing Standards* (the Yellow Book), issued by the U.S. Government Accountability Office (GAO) and audits of non-SEC issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).



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**7. Has the firm performed, or does the firm expect to perform the following, including engagements under International Standards<sup>5</sup>? (If yes, indicate the report date of the initial engagement with associated year end on the lines provided**

|   |  | <b>Year-end</b>   | <b>Report date</b> |
|---|--|-------------------|--------------------|
|   |  | <b>Month/Year</b> | <b>(if issued)</b> |
|   |  | _____             | _____              |
|   |  | _____             | _____              |
| Reviews <sup>7</sup> of financial statements?   | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____             | _____              |
| Compilations <sup>8</sup> 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 | _____             | _____              |
| Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections <sup>6</sup> , agreed-upon procedures and other engagements, and excluding the engagements referred to in question 6? | <input type="checkbox"/> Yes <input type="checkbox"/> No | _____             | _____              |

**Please Note:** The firm’s (or individual’s) due date for its initial peer review is based on their practice, the year-ends of their engagements, the report dates of their engagements, and the number and type of engagements to be encompassed in the review. If the firm expects to perform engagements but has not yet done so, please place N/A in the date field(s) provided above. The firm (or individual) **MUST** notify the peer review administering entity promptly if there are any changes in the types of service being rendered after submission of this form.

**8. PCAOB Registration --- 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) (excluding broker-dealers<sup>8</sup>)?**

Yes  No

If yes, 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: \_\_\_\_\_

**9. Does the firm perform, or expect to perform, 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 such engagements \_\_\_\_\_.

If you responded “yes” to question 8 or 9, your firm is required to have its review administered by the National Peer Review Committee (NPRC)<sup>9</sup> 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>.

<sup>7</sup> The terms “compilation” and “review” as used herein refer to compilation and review engagements performed under SSARS. “Financial forecasts and projections” as used herein refers to compilation or agreed-upon procedures engagements of prospective financial statements performed under the SSAEs, Financial Forecasts and Projections (AICPA, Professional Standards, AT sec.301). Examinations performed under those standards are included in question 6.

<sup>8</sup> 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 **Error! Reference source not found.** “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.

<sup>9</sup> 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).

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**10. If the firm is not required to have its review administered by the NPRC, does it choose to do so?**

Yes     No

If yes, the firm will be subject to the NPRC's administrative fee structure at <http://tinyurl.com/nprcfees>.

If you are uncertain about your answers to questions 8) through 10) or their impact, please contact the NPRC at [nprc@aicpa.org](mailto:nprc@aicpa.org) or (919)402-4502.

**No A&A firm enrollment in the AICPA Peer Review Program (please skip to signature if this section is not applicable):**

\_\_\_\_\_ My firm does not perform A& A work. While AICPA membership requirements do not require my firm to enroll in Peer Review, my firm wants to be enrolled in the AICPA Peer Review Program and confirm its No A&A status annually.

\_\_\_\_\_ My firm does not perform A&A work. While AICPA membership requirements do not require my firm to enroll in Peer Review, my State Board of Accountancy mandates enrollment for licensure requirements.<sup>10</sup>

**Applicant's statement: To the best of our knowledge and belief the information submitted herewith is true and correct. We understand that acceptance of this application will enroll our firm in the AICPA Peer Review Program. We agree to be bound by the policies and procedures of the AICPA Peer Review Program, including those which may restrict our right to resign from the AICPA Peer Review Program once a peer review has commenced. 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 AICPA Peer Review Program until the review is completed.**

**ACKNOWLEDGEMENT OF REQUIREMENTS:**

This statement should be signed by the firm's managing partner.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_

**Please return this form within 30 days to your administering entity.**

<sup>10</sup> At time of print, Virginia requires peer review enrollment. Licensure requirements can vary by State. If you are uncertain, you should confirm licensure requirements with your State Board of Accountancy.