

FICPA PEER REVIEW PROGRAM

Florida Institute of Certified Public Accountants
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Website: <http://www.ficpa.org>



FICPA Peer Review Program Enrollment Form

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

Name _____ FICPA # _____
(If a Member)
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 _____

Are you a member of the FICPA? Yes No

Managing Partner FICPA Member No. _____

Telephone No. _____ Fax No. _____

E-mail address _____

2. Name and address of person to contact at the firm concerning peer review matters:

Mr. Ms. Same as Managing Partner

First Name _____ M.I. _____ Last Name _____

Are you a member of the FICPA? Yes No

Contact Person FICPA Member No. _____

Telephone No. _____ Fax No. _____

Address _____

E-mail address _____

Title _____

3. (a) Total number of CPA and non-CPA partners¹: _____

(b) Number of CPA partners: _____

4. Number of CPAs including partners: _____

5. Range of personnel² including partners:

- 1 2 to 5 6 to 10 11 to 19 20 to 49 50 to 99 100 or more

6. Total number of engagements performed or expected to be performed under the Statements on Auditing Standards (SASs), examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs), and Government Auditing Standards:

- None 1 to 5 6 to 9 10 or more

Year End date of initial engagement³ _____

7. Does the firm perform or expect to perform (If yes, indicate the year end⁴ date of the initial engagement on the line provided):

	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Year End _____
Reviews ⁵ of financial statements?	<input type="checkbox"/>	<input type="checkbox"/>	_____
Compilations ⁶ of financial statements with disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____
Compilations of financial statements where "Selected Information---Substantially all Disclosures Required are Not Included"?	<input type="checkbox"/>	<input type="checkbox"/>	_____
Compilations of financial statements that omit substantially all disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____
Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections ⁶ , agreed-upon procedures and other engagements, and excluding the engagements referred to in question 6?	<input type="checkbox"/>	<input type="checkbox"/>	_____

Note: The firm's due date for its initial peer review is based on the earliest year end or report date, as applicable.

8. Has the firm entered into an arrangement with a non-CPA owned entity⁶ with which the firm is closely aligned?

- Yes No

If yes, please indicate the name and location of the non-CPA owned entity, and the nature of the arrangement:

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

² 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.

³ Please provide report date, instead of year end date for examinations of prospective financial statements under the SSAEs.

⁴ Please provide report date, instead of year end date for all attestation engagements performed under the SSAEs, excluding the engagements referred to in question 6.

⁵ 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.

⁶ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of 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. PCAOB Registration --- Is your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)?

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: _____

10. Does your 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 such engagements _____.

If you responded yes to question 9 or 10, your administering entity will be the National Peer Review Committee (National PRC) and your firm will be subject to the National PRC's administrative fee structure.

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 FICPA Peer Review Program. We agree to be bound by the policies and procedures for the FICPA Peer Review Program, including those which may restrict our right to resign from the FICPA 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 FICPA resign while a peer review is in process, the firm will not be un-enrolled from the FICPA 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 _____