

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: _____

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 _____

¹ Obtain from AICPA Member Card

TEAM MEMBER 1 INFORMATION



6) Team Member Mr. Ms.

First MI Last

Firm Name: _____

AICPA Member Number: _____

Email _____

TEAM MEMBER 2 INFORMATION

7) Team Member Mr. Ms.

First MI Last

Firm Name: _____

AICPA Member Number: _____

Email _____

TEAM MEMBER 3 INFORMATION

8) Team Member Mr. Ms.

First MI Last

Firm Name: _____

AICPA Member Number: _____

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.

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 888-777-7077 option 5 followed by option 2.

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.

12) Did your firm use an individual outside your firm or another firm to perform 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 Engagement(s)
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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 a 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 firms’ peer review.

EXHIBIT 2



FACILITATED STATE BOARD ACCESS EXPANDED ACCESS FOR FIRMS WITH THEIR MAIN OFFICE IN FLORIDA

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 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 reviewed 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.

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

If you would like to change your expanded access selections at any time after submitting this form, please contact your administering entity in writing.

To learn more about Facilitated State Board Access, please visit <http://www.ficpa.org/Content/Members/PeerReview.aspx>.



INSTRUCTIONS FOR RETURNING THE SCHEDULING FORM TO THE FICPA

If you choose to submit your scheduling form by email with the “Submit by Email” button below, make sure your email application such as Microsoft Outlook is open. Click on the gray button below and a gray box will open named “Select Email Client”. If you use a Desktop application, select the Desktop Email Application. Your Scheduling Form will automatically attach to an email from you to peerreviewscheduling. If your use Internet Email such as Yahoo, Gmail or Microsoft Hotmail, select Internet Email when the Select Email Client box opens. This will prompt you to save the scheduling form to your computer where you can then attach it to an email and send to: peerreviewscheduling@ficpa.org or creelk@ficpa.org with your firm name in the subject line.

If you prefer to mail your scheduling form to the FICPA, please print the form and mail to the address below.

If you experience any problems or have questions, please contact:

Kathy Creel
Peer Review Scheduling Coordinator
Florida Institute of CPAs
(800) 342-3197 Ext. 252
(850) 224-2727 Ext. 252
Fax (850) 222-8190
creelk@ficpa.org

Thank you for your participation in and support of the Peer Review Program!

FICPA Peer Review Department
325 W College Avenue
Tallahassee, Florida 32314
