



Oversight Report

August 30, 2023

To the *National Peer Review Committee*:

As requested by the Oversight Task Force (OTF) of the National Peer Review Committee (NPRC), I conducted the 2023 oversight visit in conformity with the guidance established by the AICPA Peer Review Board (board) as contained in the *AICPA Peer Review Program Oversight Handbook*.

Administering Entity's Responsibility

The administering entity is responsible for administering the program in compliance with the AICPA *Standards for Performing and Reporting on Peer Reviews* (standards) and other guidance.

Oversight Task Force's Responsibility

The OTF's responsibility is to determine whether (1) the NPRC is complying with the standards and other guidance, (2) reviews are being conducted and reported upon in accordance with the standards and other guidance, and (3) results of reviews are being evaluated on a consistent basis. I conducted this oversight in connection with my responsibilities as a member of the OTF and NPRC.

Conclusion

Based on the results of the procedures performed, I have concluded that the National Peer Review Committee has complied with the standards and other guidance, in all material respects.

I have also issued a letter of oversight procedures and observations that details the oversight procedures performed and sets forth recommendations that did not affect the conclusions expressed in this report.

A handwritten signature in blue ink, appearing to read "Elizabeth S. Gantnier".

Elizabeth S. Gantnier, Member, Oversight Task Force
National Peer Review Committee