



Oversight Report

December 15, 2022

To the National Peer Review Committee:

We have reviewed the National Peer Review Committee's administration of the AICPA Peer Review Program (program) as part of our oversight program. The National Peer Review Committee is responsible for administering the program in all states and territories that are required to, or choose to, have their peer review administered by them. Our procedures were conducted 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 AICPA Peer Review Program in compliance with the *AICPA Standards for Performing and Reporting on Peer Reviews* (standards) and other guidance established by the board.

Oversight Task Force's Responsibility

Our responsibility is to determine whether (1) administering entities are complying with the administrative procedures established by the board, (2) the reviews are being conducted and reported upon in accordance with the standards, (3) the results of the reviews are being evaluated on a consistent basis by all administering entity peer review committees, and (4) information disseminated by administering entities is accurate and timely.

Conclusion

Based on the results of the procedures performed, we have concluded that the National Peer Review Committee has complied with the administrative procedures and standards in all material respects as established by the board.

We 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 that reads "Richard W. Hill". The signature is written in a cursive, flowing style.

Richard W. Hill, Member, Oversight Task Force
AICPA Peer Review Board