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**AICPA Peer Review Board (PRB)  
Open Session Agenda  
Wednesday, October 6, 2021  
Teleconference**

**Peer Review Board (PRB) Members:**

Brian Bluhm, Chair  
Joe Beck  
Mike Fawley  
Steve Fetterman  
Liz Gantnier  
Jeff Graham  
Clynt Hart  
Steve Hicks  
Kristen Mascis  
Mike Pescatore  
Cathy Schweigel  
Bonnie Stewart  
George Victor  
Dan Wernke  
Richard Wortmann

**Absent:**

Mike DeFalco  
Amy Pitter  
Mike Sibley  
Mike Wagner

**AICPA Peer Review Staff:**

Ivory Bare  
Jim Brackens  
Brad Coffey  
Kim Ellis  
Donna Freundlich  
Gary Freundlich  
Laurel Gron  
Gloria Harewood  
Lisa Joseph  
Tim Kindem  
Fran McClintock  
LaVonne Montague  
Tracy Peterson  
Beth Thoresen  
Andrew Volz  
Justin Long

**Observers:**

See Attachment A

**1.1 Welcome Attendees and Roll Call of PRB – Mr. Kindem/Mr. Bluhm**

*Discussion Summary:* Mr. Kindem began the meeting by taking roll and Mr. Bluhm followed by calling the meeting to order.

**1.2 Discussion of Proposed Reviewer Alert Related to SAS Nos. 134 through 140 and SSARS No. 25 – Ms. Schweigel**

*It was agreed that:* The PRB had no concerns with the following proposed edits to the proposed reviewer alert shown in agenda item 1.2A:

- Removing of “professional” from “professional judgment” in the second bullet subsequent to the first paragraph
- Adding “in either a system review or an engagement review” to the end of the first sentence of the third paragraph
- Adding the following sentences to the end of the final paragraph
  - “For an engagement review, if the implementation issues cause the selected engagement to be considered nonconforming, the issue should be documented in the peer review report as, at a minimum, a deficiency. If the engagement is not determined to be nonconforming, the review captain should determine if the implementation issues should be elevated to a matter or a finding, based on the significance of the issues identified.”
- Adding “No. 21 or No. 25” to the end of the phrase in the first column of the last row in the table included in the article

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- Adding a sentence that specific considerations for EBP engagements and SAS No. 136 will be forthcoming in a future Reviewer alert.

The PRB had no other suggested edits for the reviewer alert.

*Assignments:* Staff will publish the alert later in October with the proposed edits referred to above. Staff will develop a Reviewer alert article that addresses considerations for reviewers assessing noncompliance with SAS No. 136 to be published in the future.

*Discussion Summary:* Ms. Schweigel provided an overview of the proposed alert as well as the basis for the proposed edits agreed to above.

Ms. Lau then asked if specific considerations were discussed for employee benefit plans (EBPs) and SAS No. 136. It was determined that a specific alert for SAS No. 136 would be beneficial to assist reviewers of EBP engagements and to add a sentence in the current alert to inform reviewers that a separate article would be available in a subsequent alert.

### **1.3 Task Force Updates**

*Discussion Summary:*

The task force chairs (or designees) discussed, at a high level, the items included in agenda item 1.3. Specific items included:

- An overview of the benchmark revisions included in agenda item 1.3A. These revisions are based on periodic analysis performed by the OTF which focuses on relevant trends and feedback received. The revised benchmarks are effective for reporting periods beginning January 1, 2022.
  - Mr. Bluhm reiterated that the PRB does not intend to penalize or start fair procedures for an administering entity due to non-compliance with benchmarks caused by COVID-19.
- The agenda items discussed at the ECTF meeting on October 1 including:
  - An assessment of feedback received from attendees of the 2021 Peer Review Conference
  - Potential case studies for the 2022 Peer Review Conference
  - Future training options designed to help reviewers identify systemic causes

### **1.4 Other Reports**

*Discussion Summary:*

In addition to the items included in agenda item 1.4, the following items were discussed:

- The upcoming audit quality study being performed by the DOL. Staff are conducting a phone outreach campaign to alert firms enrolled in the program of:
  - The study itself
  - That, if selected, the importance of providing all relevant documentation in one submission
- Ms. Thoresen and Mr. Brackens alerted attendees of Ms. Freundlich's retirement at the end of October and thanked her for her numerous contributions to the peer review program over the years!

### **1.5 Other Business**

*Discussion Summary:* Ms. Lau requested that changes to the EBP audit guide related to multi-employer plans be considered/incorporated into the previously discussed EBP specific Reviewer alert mentioned in agenda item 1.2.

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## **1.6 For Informational Purposes**

*Discussion Summary:* Mr. Bluhm alerted PRB members and observers of the items provided for informational purposes. Mr. Bluhm thanked Staff members and the various hearing panel volunteers for their hard work on keeping the number of open noncooperation cases to a minimum. No other questions or comments were provided.

## **1.7 Future Open Session Meetings**

*Discussion Summary:*

Mr. Bluhm alerted attendees that future open session meeting dates and locations were included in the agenda as follows:

- February 2, 2022 – Durham, NC
- May 4, 2022 – Durham, NC
- September 9, 2022 – Teleconference
- November 16, 2022 - Teleconference

The meeting was adjourned at approximately 11:34am.

<b>AICPA Peer Review Board Meeting</b>
Participants for Peer Review Board Open Session
October 6, 2021

	Name	Company
1.	Vinit Shrawagi	California Society of CPAs
2.	Lisa Brown	The Ohio Society of CPAs
3.	Richard Hill	Mitchell Emert & Hill
4.	Thomas Parry	Navolio & Tallman LLP
5.	Stephen Langowski	NASBA Peer Review Compliance Committee
6.	Paul Pierson	Illinois CPA Society
7.	Heather Lindquist	Illinois CPA Society
8.	Julie Salvaggio	Peer Review Alliance
9.	Rafael Wiesenberg	ICPAS
10.	Todd Shapiro	Illinois CPA Society
11.	Melinda Hart	Illinois CPA Society
12.	Duncan Will	CAMICO Mutual Insurance
13.	Monica Farrell	PICPA
14.	Gloria Snyder	LCPA
15.	Stacey Lockwood	LCPA
16.	Kary Arnold	NV Society of CPAs
17.	Marilee Lau Oliveira	COCPA
18.	Sharon Romere-Nix	Thomson Reuters
19.	Karen Welch	Edwards, Ellis & Associates, PC
20.	Jeff Sabetta	Cherry Bekaert LLP
21.	Wendy Garvin	Tennessee State Board of Accountancy
22.	Chris Rouse	Windham Brannon, LLC
23.	Stephen Young	ICPAS
24.	Darlene Boles	Oregon Society of CPAs
25.	Kimberly Meyer	Hudgens & Meyer, LLC
26.	Dan Weaver	Texas State Board of Public Accountancy
27.	Gavin Burnham	Olsen Thielen & Co
28.	Marissa Mahoney	TSBPA

	Name	Company
29.	Colleen Conrad	NASBA
30.	Heather Trower	PICPA
31.	Jon Arbles	Hawaii State Board of Public Accountancy - Board Member
32.	Diane Conant	Conant, Nelson & Conant
33.	Paul Ziga	Georgia State Board of Accountancy
34.	Katie Cheek	Tennessee Society of CPAs
35.	Glenn Roe	NJCPA
36.	Allison Henry	PICPA
37.	Kathy Creel	Florida Institute of CPAs
38.	Gloria Roberts	Gloria P. Roberts CPA
39.	Phil Windschitl	VSCPA
40.	Julie Phipps	Washington Society of CPAs
41.	Viki Windfeldt	Nevada State Board of Accountancy
42.	Boyd Busby	Alabama State Board of Public Accountancy
43.	Leah Moore	Oregon Society of CPAs
44.	Pamela Lemire	New England Peer Review
45.	Dipesh Patel	TXCPA
46.	Abby Dawson	F.G. Briggs Jr. CPA Professional Association
47.	Laura Harrison	GSCPA
48.	Dawn Brenner	Grant Bennett Associates
49.	April Boudreaux	Smith Dukes & Buckalew
50.	Paul Brown	Florida Institute of CPAs
51.	Cheryl Hartfield	AICPA
52.	Mark Harris	Society of Louisiana CPAs
53.	Rebecca Tres	WellsColeman
54.	John Roller	Knight Roller Sheppard CPAs, LLP
55.	Chuck Jordan	Partners in Peer Review
56.	Karen Guerra	Michigan Association of CPAs
57.	Bimpe McMillon	Texas Society of CPAs
58.	Jessica Mytrohovich	Georgia Society of CPAs
59.	Barton Baldwin	Peer Reviewer
60.	Thomas Cordell	NYS Education Department
61.	Jennifer Winters	NYS Peer Review Oversight Committee
62.	Mary Beth Halpern	Coastal Peer Review
63.	Thomas Bowns	Flynn & Company

	Name	Company
64.	Michelle Thompson	Iowa Society of CPAs
65.	Sherry Kidd	Oklahoma Society of CPAs
66.	Jaime Sanabria-Hernandez	Colegio de Contadores Publicos Autorizados de PR
67.	Crista Burson	Alaska Society of CPAs
68.	Patty Hurley	Oklahoma Society of CPAs
69.	Paul Balas	State of Michigan Board of Accountancy
70.	Marilee Lau	COCPA
71.	Faye Hayhurst	Minnesota Society of CPAs
72.	Ross Roye	Oklahoma Society of CPAs Committee Chair
73.	Sarah DeVoe	VSCPA/BSB
74.	Andrea Byrd	Arizona Board of Accountancy
75.	Anna Durst	Nevada Society of CPAs
76.	Francisco A. Fernandez Nieves	RS & Associates, CPA-PSC
77.	Kedin Kleinhans	Hawaii Board of Public Accountancy
78.	Gary Miyashiro	Hawaii State Board of Accountancy
79.	Mary Kline-Cueter	Kline Group PC
80.	Daniel Wamhoff	Andrews Hooper Pavlik PLC
81.	Adelina Burke	PICPA
82.	Donna Oklok	Accountancy Board of Ohio
83.	Anthony Sessoms	Herring & Sessoms, PA
84.	Sara DeRoo	Christianson PLLP
85.	Trish Brigham	Maine Society of CPAs
86.	Colin Autin	Oklahoma Accountancy Board
87.	Ashley Sellers	Alabama Society of CPAs
88.	Suzanne Heidenreich	Heidenreich & Heidenreich CPAs PLLC
89.	Jason Fox	California Society of CPAs
90.	Robert Irwin	Bridges, Horning & Co P.C.
91.	Kent Absec	Idaho State Board of Accountancy
92.	Kellyann Kelly	Accountancy Board of Ohio
93.	Andrew Cohen	NYS Bd for Public Accountancy
94.	Jill Turner	COCPA
95.	David Eatmon	OSCPA