
**AICPA Peer Review Board (PRB)
Open Session Agenda
Friday, September 9, 2022
Teleconference**

PRB Members:

Brian Bluhm, Chair
Joe Beck
Dawn Brenner
Mike Fawley
Clynt Hart
Laura Hay
Julia Hayes
Kristen Mascis
Kim Meyer
Amy Pitter
Charles Prince
Mike Sibley
Dawn Trapani
George Victor
Mike Wagner
Karen Welch
Dan Wernke

AICPA Peer Review Staff:

Karen Aylor
Ivory Bare
Jim Brackens
Brad Coffey
Jennifer Dintsch
Toya Ebron
Kim Ellis
Gary Freundlich
Laurel Gron
Gloria Harewood
Lisa Joseph
Tim Kindem
Fran McClintock
LaVonne Montague
Tracy Peterson
Beth Thoresen
Andrew Volz

Absent:

April Boudreaux
Steve Fetterman
Steve Hicks

Observers:

See Attachment A

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

Discussion Summary: Mr. Kindem began by taking roll followed by Mr. Bluhm:

- Welcoming incoming PRB members to their first meeting as official members and
- Calling the meeting to order.

1.2 Task Force Updates

Discussion Summary: Mr. Fawley began with an overview of recent Standards Task Force (STF) activity as outlined in agenda item 1.2, followed by an overview of the request for PRB consideration included in agenda item 1.2A.

- Feedback from PRB members indicated a preference for not exposing all proposed changes to the manual for public comment and to allow the STF/PRB discretion when determining if exposure of proposed changes is warranted, particularly if only changes to application guidance are being presented. Additionally, if PRB members or observers believe a proposed change should be exposed when it is not, they can request that it be so.

Mr. Bluhm followed with an update on Oversight Task Force (OTF) and highlighted that:

- RAB observation results continue to show improvement and those involved in the report acceptance process should be commended for their dedication to the program.

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- The task force approved proposed changes to example familiarity threat guidance included in the clarified peer review standards and Staff are working on revised communications to administering entities which will be disseminated should those changes be approved.

Mr. Beck concluded with an overview of Education and Communications Task Force (ECTF) activity and highlighted that:

- Feedback received for the 2022 Peer Review Conference was overwhelmingly positive.
- Ms. Brenner has agreed to step in and assume chair responsibilities for the ECTF going forward.

1.3 Other Reports

Discussion Summary:

Ms. Thoresen added to her report by highlighting:

- The fall 2022 peer reviewer forum has been rescheduled to November 14 at 1pm. Registration will be available soon.

Ms. Pitter added to her report by highlighting:

- The concern related to the shrinking pool of reviewers with firms struggling to find peer reviewers. Items discussed related to this topic included:
 - A request for specific cases from administering entities where firms are struggling to find peer reviewers as data reviewed by Staff continues to indicate that the reviewer pool is worth monitoring but not an overly pressing issue.
 - The timing of when peer reviewers are available. Peer reviewers may indicate in surveys the desire to do more peer reviews, but then become unavailable by the time a firm requests their services.
 - The timing of when firms start looking for a peer reviewer and the need for firms to engage a peer reviewer earlier in the process. Information (e.g. PowerPoint slides, suggested speaking notes) could be provided to state societies for integration into presentations or other materials to reinforce this point.
 - Ways peer reviewers can market themselves, so firms know they are available.
 - Reinstating a mentoring program in some fashion to allow newer peer reviewers a resource to improve or develop their peer review practice.
- A suggestion from administering entities to implement earlier educational intervention for peer reviewers that may be struggling. Items discussed related to this topic included that:
 - the OTF has had similar discussions about how to help peer reviewers earlier than historically has been done and periodically assesses the tone of various reviewer performance communications that are sent to ensure the tone is appropriate (in other words, educational/remedial rather than punitive).
 - State societies (in this case Texas) have had a mechanism in previous years aimed at achieving this objective and can discuss reinstating it.
 - Templates that have been created by Ms. Meyer that can be shared with the ECTF for consideration with respect to resource development.

Mr. Brackens noted that additional education or communications may be necessary related to promoting the scalability of the program. Additionally, the bullets above will be discussed further at a future ECTF meeting.

Mr. Wagner and Ms. Rowley did not have additional items to add to their written reports. Ms. McClintock responded to a question related to the effective date of the QCM criteria mentioned in Ms. Rowley's report indicating that it will be dependent on when the exposure draft is issued. Subsequent to the meeting, Ms. Rowley clarified that the criteria will be effective when issued, and the date of issuance is dependent on the exposure and approval processes.

1.4 Other Business

Discussion Summary: None discussed.

1.5 For Informational Purposes

Discussion Summary: Mr. Bluhm briefly referred to the items included in the materials for informational purposes.

1.6 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:

- November 16, 2022 – Teleconference
- February 8, 2023 – Teleconference
- May 3, 2023 – Teleconference
- September 7, 2023 – Teleconference
- November 16, 2023 – Teleconference

The meeting was adjourned at approximately 11:42am.

AICPA Peer Review Board Meeting
Participants for Peer Review Board Open Session
September 9, 2022

	Name	Company
1.	Dan Weaver	Texas State Board of Public Accountancy
2.	Nicole Kint	Wall, Einhorn, & Chernitzer, P.C.
3.	Jiayi Bao	Thomson Reuters
4.	Patty Hurley	Oklahoma Society of CPAs
5.	Paul Burns	KPMG LLP
6.	Lisa Brown	The Ohio Society of CPAs
7.	Richard Hill	Mitchell Emert & Hill
8.	Marissa Mahoney	TSBPA
9.	Stephen Young	Illinois CPA Society
10.	Thomas Kirwin	Sullivan Bille PC
11.	Jaime Sanabria	Puerto Rico Society of CPA
12.	Sharon Romere-Nix	Thomson Reuters
13.	Vinit Shrawagi	CalCPA
14.	Jeff De Lyser	California Board of Accountancy
15.	Laura Ross	California Board of Accountancy
16.	Jennifer Winters	NYS Peer Review Oversight Committee
17.	Mark Harris	Society of Louisiana CPAs
18.	Rich Daisley	Surgent CPE
19.	Heather Trower	PICPA
20.	Jon Arbles	Hawaii State Board of Public Accountancy
21.	Faye Hayhurst	Minnesota Society of CPAs
22.	Jerry Cross	Texas Society of CPAs
23.	Heather Lindquist	Illinois CPA Society
24.	Gary Miyashiro	State of Hawaii Board of Accountancy
25.	Jessica Mytrohovich	Georgia Society of CPAs
26.	Rita Barnard	KSCPA
27.	Paul Ziga	Georgia State Board of Accountancy
28.	Jeannine Birmingham	Alabama Society of CPAs

	Name	Company
29.	Gloria Snyder	LCPA
30.	Marilee Lau	COCPA
31.	Annie Wheeley	PICPA
32.	Paul Pierson	Illinois CPA Society
33.	Marc Feinstein	PICPA
34.	Chuck Jordan	Partners in Peer Review
35.	Todd Shapiro	Illinois CPA Society
36.	Adebimpe McMillon	Texas Society of CPAs
37.	Albert Denny	Oklahoma Society of CPAs
38.	Julie Phipps	Washington Society of CPAs
39.	Noel Davis	New Mexico Public Accountancy Board
40.	William Bailey	U.S Dept. of Labor
41.	Chris Rouse	Windham Brannon, LLC
42.	Colleen Clark	NASBA
43.	Laura Harrison	GSCPA
44.	Melinda Hart	Illinois CPA Society
45.	Marysue Bulcavage	Marysue Bulcavage, CPA
46.	Clay Huffman	Georgia State Board of Accountancy
47.	Warren Morrison	MPK
48.	Adelina Burke	PICPA
49.	Suzanne Heidenreich	Heidenreich & Heidenreich CPAs PLLC
50.	Kathy Creel	Florida Institute of CPAs
51.	Tara Loghing	PICPA
52.	Katie Cheek	Tennessee Society of CPAs
53.	Kary Arnold	NV Society of CPAs
54.	Viki Windfeldt	Nevada State Board of Accountancy
55.	Leah Moore	Oregon Society of CPAs
56.	Anna Durst	Nevada Society of CPAs
57.	Michelle Thompson	Iowa Society of CPAs
58.	Julie Salvaggio	Peer Review Alliance
59.	Darlene Boles	Oregon Society of Certified Public Accountants
60.	Jerry Weinstein	--None--
61.	Abby Dawson	F.G. Briggs Jr. CPA Professional Association
62.	Raegen Nuffer	Alabama Society of CPAs
63.	Amber Bowman	Florida Board of Accountancy

	Name	Company
64.	Julie McNeal	CTCPA
65.	Mary Kelly	Coastal Peer Review, Inc.
66.	Sherry Kidd	Oklahoma Society of CPAs
67.	Dawn Carlson	IDFPR
68.	Robert Irwin	Bridges, Horning & Company, PC
69.	Karen Guerra	Michigan Association of CPAs
70.	Patti Woods	Missouri Society of CPAs
71.	Jeff Strand	SDBOA
72.	Kari Bedell	Greater Washington Society of CPAs
73.	Thomas Cordell	NYS Education Department
74.	Ashley Sellers	Alabama Society of CPAs
75.	Mary Beth Halpern	MACPA
76.	Kathleen Meyer	MOCPA
77.	Bonnie Schmidt	MICPA
78.	Peggy Jury	MICPA
79.	Rebecca Tres	WellsColeman
80.	Colin Autin	Oklahoma Accountancy Board
81.	Cheryl Hartfield	AICPA
82.	Dipesh Patel	TXCPA
83.	Pamela Lemire	New England Peer Review
84.	Keith Winfield	Partners In Peer Review
85.	Stacey Lockwood	LCPA
86.	Gavin Burnham	Olsen Thielen & Co
87.	Jill Turner	COCPA
88.	Paul Brown	Florida Institute of CPAs
89.	Chika Okoro	FICPA
90.	Duryadhan Behera	KKVK News
91.	Monica Farrell	PICPA