




PRIMA Training for Enrolled Firms and Peer Reviewers

Tracy Peterson, CPA
Manager – Peer Review Program

Housekeeping Notes

- Audio
 - Ensure that your computer speakers are turned on and that the volume is appropriately set.
- Screen display
 - To increase the slide display, click the green circle icon on the Slides header.
 - To set the slide display to full screen, click the black arrow icon  on the Slides header.
- If the slides stop advancing during the presentation:
 - Close out of the presentation and re-launch the webcast
- We encourage you to submit your questions at any time through the Q&A box on the left side of your screen.
- Panelists will attempt to answer as many questions as possible. We will also pause briefly between sections to answer questions.

Agenda

- PRIMA Overview
- PRIMA
 - General Navigation
 - Peer Review Information (PRI) Process
 - Scheduling (SCH) Process
 - Review (RVW) Process
 - Corrective Actions (COA) Process
 - Resume Updates
- Questions



PRIMA Overview

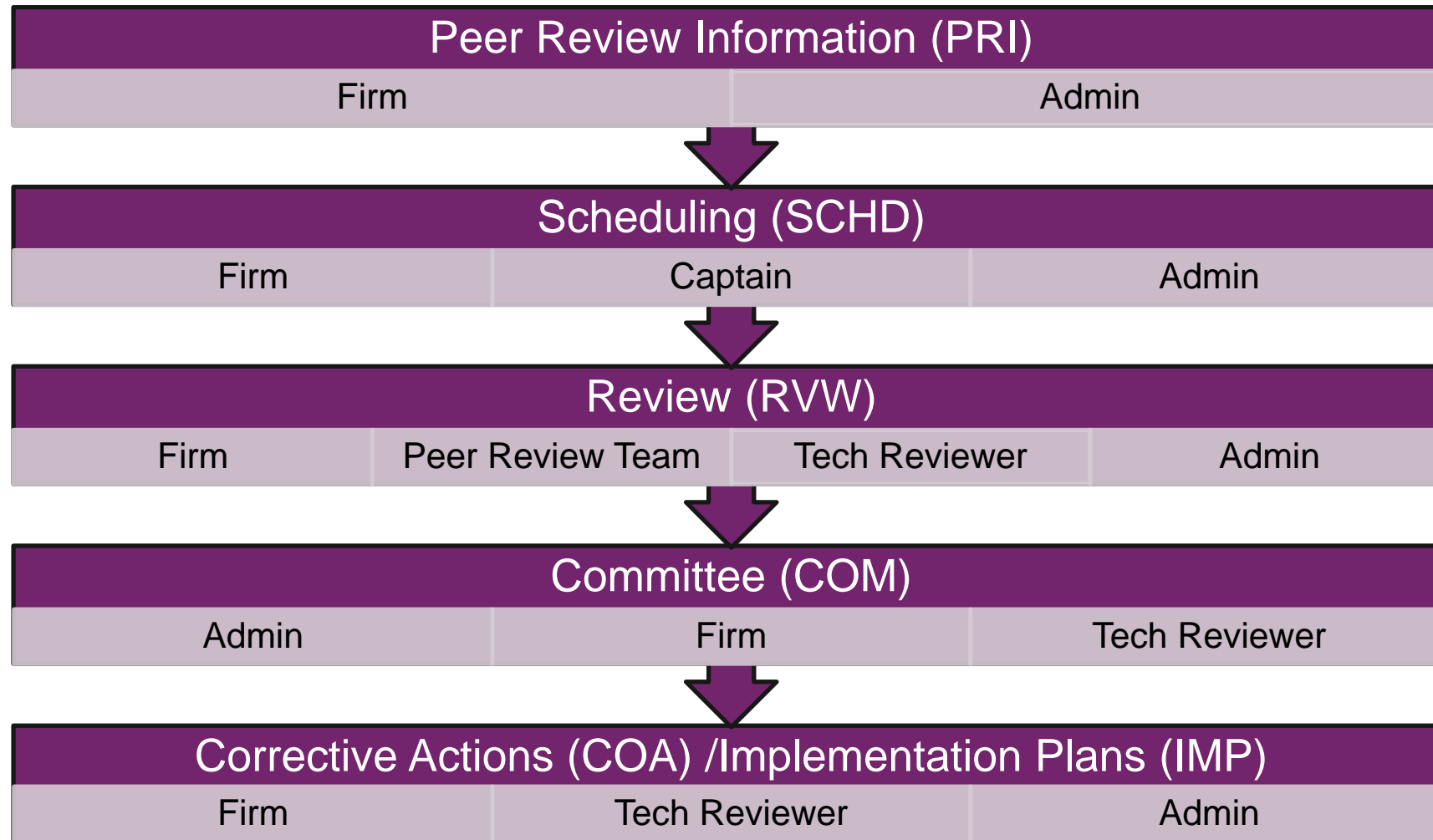
Most Significant Changes from PRISM for Firms and Peer Reviewers

- Firms and Peer Reviewers will receive email notifications to log into PRIMA to view/perform work, letters, etc.
- Firms (Peer Review Contact) complete peer review information requests (PRI) and scheduling information (SCH) online
- Firms undergoing an engagement review, will complete their Engagement Summary Form online (or submit to Review Captain to complete)
- For firms undergoing a system review, their Team Captain will enter the population of engagements online (or submit to firm to complete)
- Findings for Further Consideration (FFCs) are completed electronically like Matters for Further Consideration (MFCs)

Most Significant Changes from PRISM for Firms and Peer Reviewers (Continued)

- A recommended report rating will generate for engagement reviews based upon the number of non-conforming engagements
- Letters to acknowledge corrective actions and implementation plans are “signed” electronically via clicking “Acknowledge” in PRIMA
- Support for corrective actions and implementations plans is sent electronically in PRIMA
- Requests for extensions, yearend changes, enrollment in the AICPA Peer Review Program, and resignations are completed in PRIMA

Peer Review Process Overview






PRIMA – General Navigation

Peer Review Contact (Firm) PRIMA User

AICPA.org Store My Account [Redacted] Sign Out About Help

AICPA® Peer Review Program Home Manage My Firm(s) My Reviews Reviewer Profile

Home



Hi, [Redacted]

My Work 1 Items Will show all cases/tasks assigned to user

Information Only 5 Items Will show information only notifications

My Notifications 17 Items Shows all letters that have been sent to the user within the last 30 days

My Associated Firm(s)

| Firm No | Firm Name | Managing Partner | Review Due Date | Administered By |
|---------|-----------|------------------|-----------------|-----------------|
|---------|-----------|------------------|-----------------|-----------------|

Access to Knowledge Database

Firm Self Service Functionality

Shows open and closed reviews for reviewers

Update Resume/SOC Specialist App and View Reviewer Feedback

Access to Knowledge Database

Help

Recent Work

| | |
|------------|------------|
| Review | RVW-99 |
| Scheduling | SCH-175370 |
| Review | RVW-57 |
| Review | RVW-98 |
| Review | RVW-94 |

Shows 5 most recent opened cases

Peer Reviewer PRIMA User

Access to Knowledge Database



Firm Self Service Functionality

Shows open and closed reviews for reviewers

Update Resume/SOC Specialist App and View Reviewer Feedback

Recent Work

| | |
|-------------------|------------|
| Resume Update | RES-14226 |
| Update Enrollment | UPD-12 |
| Review | RWV-313565 |
| Review | RWV-316554 |
| Scheduling | SCH-314914 |

Shows 5 most recent opened cases

My Work

3 Items

MyTeam Reviews

2 Items

Information Only

0 Items

My Notifications

2 Items

Will show all cases/tasks assigned to user

Will show review cases ready for peer review

Will show information only notifications

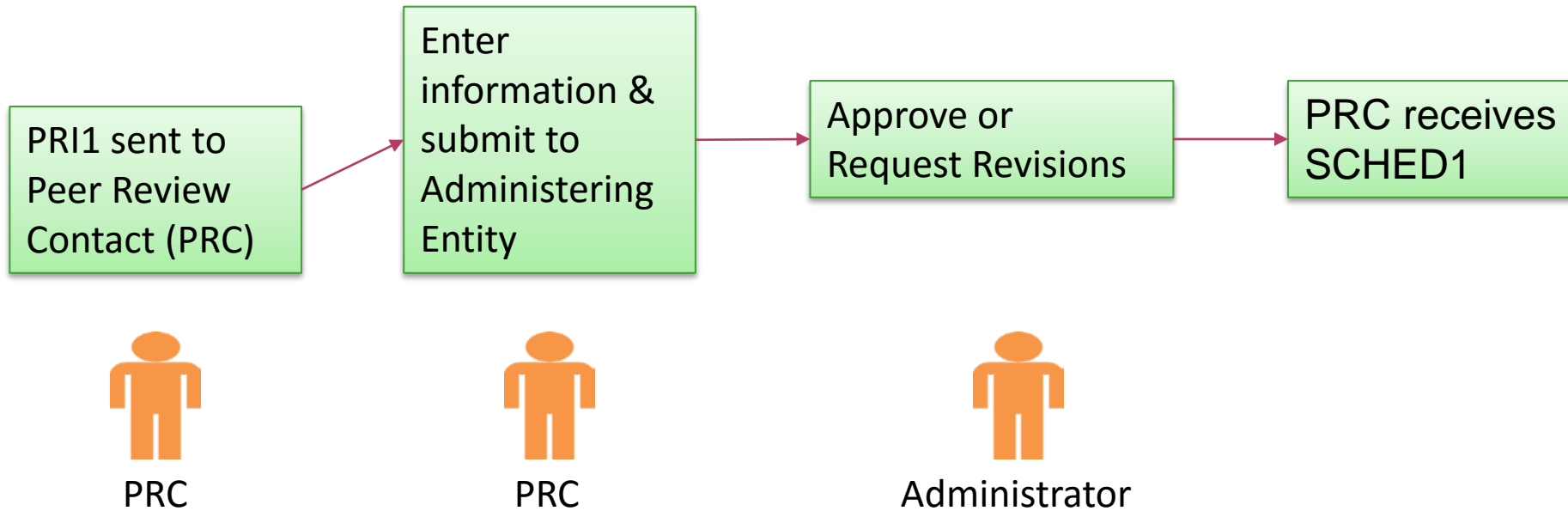
Shows all letters that have been sent to the user within the last 30 days



PRIMA – Peer Review Information (PRI) Process

Peer Review Information (PRI)

PRI Trigger Points -- 5/1 of each year of No A&A firm (8/1 this year)
-- 210 days before due date for A&A Firm




Peer Review Information (PRI) – Home Screen

[AICPA-org](#) | [Store](#) | [My Account](#) > [\[Redacted\]](#) | [Sign Out](#) | [About](#) | [Help](#)

AICPA® Peer Review Program | [Home](#) | [Manage My Firm\(s\)](#) | [My Reviews](#) | [Reviewer Profile](#)

Home



Hi, [\[Redacted\]](#)

My Work
1 Items

Information Only
0 Items

My Notifications
3 Items

13
[My Firm's Open Reviews](#) | [My Associated Firm\(s\)](#)

Announcements
[Read All](#)

Recent Work

| | |
|-------------------------|------------|
| Enrollment | ENR-112814 |
| Review | RWV-308767 |
| Scheduling | SCH-316795 |
| Peer Review Information | PRI-452676 |
| Enrollment | ENR-112623 |

Peer Review Information (PRI) - Notifications

Instructions

- Click on the attachment name to download the file.
- You may save or print the attachment once you download the file.
- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

[Refresh List](#)

| Case ID | Attachment Name | Attachment Link | Created Date | Click To Remove |
|------------|------------------------------|-------------------------------------|--------------|----------------------|
| ENR-112814 | ENROLL-Enrollment Letter.pdf | Download Attachment | 5/14/2017 | Done |
| ENR-112814 | Enrollment Form.pdf | Download Attachment | 5/14/2017 | Done |
| PRI-457431 | PRI1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |



Peer Review Information (PRI) – My Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|----------------------------|---------------------------|-------------------------|--------------------|-----------|----------|
| PRI-457431 | Complete Peer Review Info | Peer Review Information | Open-PRI-Requested | | |

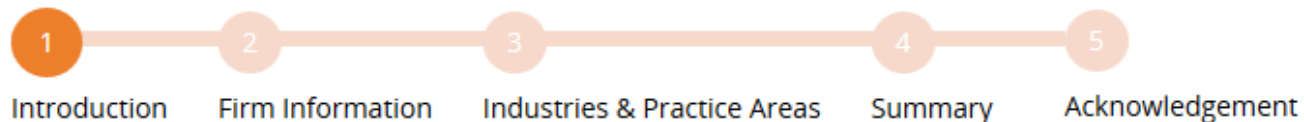
Peer Review Information (PRI) - Introduction

 **Peer Review Program**

Home | Manage My Firm(s) | My Reviews | Reviewer Profile

Home | My Work | PRI-457431

Peer Review Information (PRI-457431): Open-PRI-Requested



Introduction

The Peer Review Information Form asks about your firm's practice to identify your firm's peer review needs.

The goal of practice monitoring, the peer review program itself, and the AICPA's Enhancing Audit Quality initiative is to promote quality in the accounting and auditing services provided by the CPA firms (and individuals) subject to Standards for Performing and Reporting on Peer Reviews.

Accurate responses to questions on this form regarding the nature of your firm's practice are imperative to the administration and performance of your firm's peer review. Failure to properly represent your firm's practice may result in your firm's enrollment in the Peer Review Program being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies. If you are uncertain about how to classify any engagements, consider consulting AICPA Professional Standards or your peer reviewer.

Peer Review Information (PRI) – Firm Information

Home My Work PRI-457431

Peer Review Information (PRI-457431): Open-PRI-Requested

1 Introduction 2 Firm Information 3 Industries & Practice Areas 4 Summary 5 Acknowledgement

Firm Information

Firm Name
Firm Number
Address Line 1
Address Line 2
City
State
ZIP Code

Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information via the My Account section at www.aicpa.org or by contacting the AICPA's Service Center at 888.777.7077.

Employee Identification Number

Firm EIN*
Update EIN

Associations

Does the firm belong to one or more associations of CPA firms? ? No
Is the firm closely aligned with a non-CPA owned entity? ? No

Managing Partner

Enter the name of your firm's Managing Partner in the field below. To see a full list of partners, press the down arrow on your keyboard while in the name field: ?

Peer Review Information (PRI) – Firm Information

Managing Partner

Enter the name of your firm's Managing Partner in the field below. To see a full list of partners, press the down arrow on your keyboard while in the name field: ⓘ

Member Number★

Managing Partner Name

Phone number

Address Line 1

Address Line 2

City

State

Zip Code

Email Address

Peer Review Contact

Enter the name of your firm's Peer Review Contact in the field below. To see a full list of partners, press the down arrow on your keyboard while in the name field: ⓘ

Peer Review communications will be sent only to the managing partner and peer review contact. Note: If the name you are looking for does not appear in the list, please contact the Peer Review Hotline at 919.402.4502.

Reset Peer Review Contact

Member Number★

Peer Review Contact Name

Phone number

Address Line 1

Address Line 2

Peer Review Information (PRI) – Firm Information

HomeMy WorkPRI-457431

Member Number★

Peer Review Contact Name

Phone number

Address Line 1

Address Line 2

City

State

Zip Code

Email Address

Firm Personnel

Enter the number of personnel that provide A&A (including Non-CPAs) services in each category below.

| Firm Personnel | Personnel That Provide A&A Services ⓘ |
|---------------------|---------------------------------------|
| Partners | 2 |
| Managers | 1 |
| Leased or Per Diem | 0 |
| Other professionals | 3 |

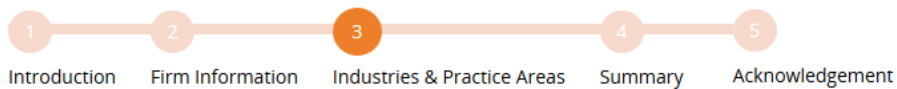
Total In Firm6

Total CPAs (Including Non-A&A Personnel)4

Peer Review Information (PRI) – Industries & Practice Areas

Home My Work PRI-457431

Peer Review Information (PRI-457431): Open-PRI-Requested



Partnerships

Does your firm or members of your firm perform any accounting or auditing engagements through a joint venture, partnership, or corporate arrangement with another accountant or accounting firm?

No

Engagements

In order to determine the type of review, please indicate whether your firm has performed engagements under the following standards:

Statements on Auditing Standards (SASs)

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|---------------|--|-----------------------------------|---------------|
| Engagements | Did not Perform/Do not Expect to Perform | | |

Government Auditing Standards (GAS)

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|--|--|-----------------------------------|---------------|
| Financial Audits | Did not Perform/Do not Expect to Perform | | |
| Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS) | Did not Perform/Do not Expect to Perform | | |
| Performance Audits | Did not Perform/Do not Expect to Perform | | |

Peer Review Information (PRI) – Industries & Practice Areas

Home

My Work

PRI-457431

International Standards

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|---|---|-----------------------------------|---------------|
| International Standards on Auditing, Assurance Engagements and related Services (ISAs), or any other standards issued by the International Auditing and Assurance Standards Board (IAASB) | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |
| Any other international standards on audit, assurance or related services | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |
| Any international accounting or reporting standards (except for International Financial Reporting Standards-IFRS) | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |

Standards of the Public Company Accounting Oversight Board (US)

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|-----------------------------|---|-----------------------------------|---------------|
| PCAOB Auditing Standards | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |
| PCAOB Attestation Standards | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |

Statements on Standards for Accounting and Review Services (SSARS)

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|---|---|---|----------------------|
| Reviews of financial statements | <input type="text" value="Performed"/> | <input type="text" value="10/15/2015"/> | <input type="text"/> |
| Compilations of financial statements with disclosures | <input type="text" value="Performed"/> | <input type="text" value="10/15/2015"/> | <input type="text"/> |
| Compilations of financial statements that omit substantially all disclosures | <input type="text" value="Performed"/> | <input type="text" value="10/15/2015"/> | <input type="text"/> |
| Preparation of financial statements with disclosures (with or without disclaimer reports) | <input type="text" value="Performed"/> | <input type="text" value="10/15/2015"/> | <input type="text"/> |
| Preparation of financial statements that omit substantially all disclosures(with or without disclaimer reports) | <input type="text" value="Did not Perform/Do not Expect to Perform"/> | | |

Save

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Peer Review Information (PRI) – Industries & Practice Areas

Statements on Standards for Attestation Engagements (SSAEs)

| Practice Area | Response | Report Date Of Initial Engagement | Year End Date |
|--|--|-----------------------------------|---------------|
| With periods ending during the peer review year? | | | |
| Examinations of written assertions (Including SOC 1 and 2 engagements) | Did not Perform/Do not Expect to Perform ▼ | | |
| Reviews of written assertions | Did not Perform/Do not Expect to Perform ▼ | | |
| Other agreed-upon procedures | Did not Perform/Do not Expect to Perform ▼ | | |
| With report dates during the peer review year? | | | |
| Examinations of prospective financial statements | Did not Perform/Do not Expect to Perform ▼ | | |
| Compilations of prospective financial statements | Did not Perform/Do not Expect to Perform ▼ | | |
| Agreed-upon procedures | Did not Perform/Do not Expect to Perform ▼ | | |

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Peer Review Information (PRI) – Industries & Practice Areas

Independence Standards

What independence standards apply for engagements that you perform?

Please review this [list of examples](#) of engagements that would subject you to SEC independence rules in considering your response.

(**Note:** Click on the link to view the independence standards)

☐ Select All



AICPA



DOL



GAGAS



Other



PCAOB



SEC



Save

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Peer Review Information (PRI) – Industries & Practice Areas

Home My Work PRI-457431

Practice Areas

The purpose of the following selections is to identify the types of engagements your firm performs and to determine if your peer review team has the appropriate experience to perform the review. Multiple categories may apply to a single engagement. For example, a not-for-profit university that receives federal funding may fall under categories 013, 265, and 150.

| Select All That Apply | Category | Code | Description | |
|--------------------------|---|------|--|---|
| <input type="checkbox"/> | ERISA | 380 | Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans) | |
| <input type="checkbox"/> | ERISA | 383 | Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only) | |
| <input type="checkbox"/> | ERISA | 390 | Defined Benefit Plans—Full & Ltd Scope | |
| <input type="checkbox"/> | ERISA | 400 | ERISA Health & Welfare Plans | |
| <input type="checkbox"/> | ERISA | 403 | ESOP Plans | |
| <input type="checkbox"/> | ERISA | 405 | Other ERISA Plans | |
| <input type="checkbox"/> | FDICIA | 7 | Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater, but not more than \$1 billion, in total assets at the beginning of its fiscal year) | i |
| <input type="checkbox"/> | FDICIA | 8 | Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$1 billion in total assets at the beginning of its fiscal year, required to have an annual report on internal controls) | i |
| <input type="checkbox"/> | Government Auditing Standards (Yellow Book) | 13 | OMB Single Audit Engagements Under Government Auditing Standards (Yellow Book) | |
| <input type="checkbox"/> | Government Auditing Standards (Yellow Book) | 222 | HUD Engagements Under the HUD Consolidated Audit Guide | i |
| <input type="checkbox"/> | Government Auditing Standards (Yellow Book) | 265 | Not-for-Profit Organizations (including voluntary health & welfare organizations) (Yellow Book) | |
| <input type="checkbox"/> | Government Auditing Standards (Yellow Book) | 320 | School Districts | |
| <input type="checkbox"/> | Government Auditing Standards (Yellow Book) | 325 | State & Local Governments | |

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Peer Review Information (PRI) – Industries & Practice Areas

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My Work

PRI-457431

Practice Industries

Indicate below, all practice areas/industries for engagements your firm has performed, or expects to perform:

| Select All That Apply | Code | Description | |
|-------------------------------------|------|---|--|
| <input type="checkbox"/> | 110 | Agricultural, Livestock, Forestry & Fishing | |
| <input type="checkbox"/> | 115 | Airlines | |
| <input type="checkbox"/> | 120 | Auto Dealerships | |
| <input type="checkbox"/> | 125 | Banking | |
| <input type="checkbox"/> | 145 | Casinos | |
| <input type="checkbox"/> | 150 | Colleges and Universities | |
| <input type="checkbox"/> | 155 | Common Interest Realty Associations | |
| <input checked="" type="checkbox"/> | 165 | Construction Contractors | |
| <input type="checkbox"/> | 175 | Credit Unions | |
| <input type="checkbox"/> | 180 | Extractive Industries--Oil and Gas | |
| <input type="checkbox"/> | 185 | Extractive Industries--Mining | |
| <input type="checkbox"/> | 186 | Federal Student Financial Assistance Programs | |
| <input type="checkbox"/> | 190 | Finance Companies | |
| <input checked="" type="checkbox"/> | 195 | Franchisors | |
| <input type="checkbox"/> | 200 | Property and Casualty Insurance Co. | |
| <input type="checkbox"/> | 205 | Government Contractors | |
| <input type="checkbox"/> | 210 | Health Maintenance Organizations | |
| <input type="checkbox"/> | 216 | Hospitals | |
| <input type="checkbox"/> | 217 | Nursing Homes | |
| <input type="checkbox"/> | 230 | Investment Companies and Mutual Funds | |
| <input type="checkbox"/> | 240 | Life Insurance Companies | |
| <input type="checkbox"/> | 250 | Mortgage Banking | |
| <input type="checkbox"/> | 260 | Not-for-Profit Organizations (including voluntary health & welfare organizations) | |
| <input type="checkbox"/> | 268 | Personal Financial Statements | |
| <input type="checkbox"/> | 295 | Real Estate Investment Trusts | |
| <input type="checkbox"/> | 300 | Reinsurance Companies | |

Save

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Peer Review Information (PRI) – Industries & Practice Areas

Home

My Work

PRI-457431

Engagement Concentration

Indicate below, the practice areas or industries in which over **ten percent** of your firm's practice hours (not subject to permanent inspection by the PCAOB) for these engagements are concentrated. If your firm does not/will not have any practice areas or industries comprising 10% or more of the firm's practice hours for these engagements during the year, note the practice areas or industries of the firm's three largest engagements fitting the same criteria.

| Select All That Apply | | |
|-------------------------------------|-----|--------------------------|
| <input type="checkbox"/> | 165 | Construction Contractors |
| <input checked="" type="checkbox"/> | 195 | Franchisors |

State Board Due Date

If your firm is required to undergo peer review as a requirement of your state board of accountancy, by what date are your firm's peer review results due to the state board (if known/applicable)?

Quality Control Materials

If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials?

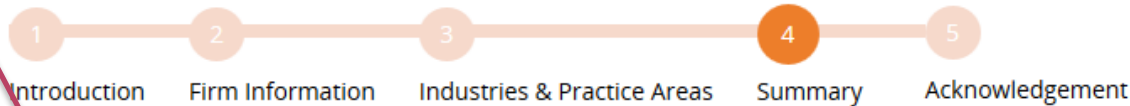
Save

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Next >>

Peer Review Information (PRI) – Summary

Peer Review Information (PRI-457431) : Open-PRI-Requested



- > Firm Information Summary
- > Industries and Practice Areas

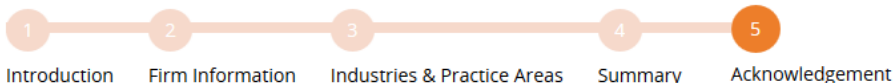
Peer Review Information (PRI) – Acknowledgement

Home

My Work

PRI-457431

Peer Review Information (PRI-457431): Open-PRI-Requested



| Select | Acknowledgements |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | <p>Accuracy of Information Provided - To the best of my knowledge and belief, the information submitted is true and correct. The information submitted has been verified by my firm's Peer Review Contact and I understand I am required to update my firm practice and other scheduling information (including commencement, closing meeting and exit conference dates) for any changes.</p> <p>This includes whether the firm subsequently</p> <ul style="list-style-type: none">• performs an engagement in a new practice area or industry;• expects to perform an engagement in a new practice area or industry;• no longer expects to perform an engagement that was the only engagement in that practice area or industry, that is within the peer review's scope. <p>This also applies whether the year-end (or report date, for financial forecasts, projections, or agreed upon procedures) falls within the peer review year or the period subsequent to it.</p> <p>I understand that failure to properly represent my firm's practice, including relationships or transactions with reviewing firms and team/review captains and team members (and their firms) that may give rise to a conflict of interest or the appearance of independence being impaired, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.</p> |
| <input type="checkbox"/> | <p>The AICPA has created an Assurance Research Advisory Group (ARAG), which seeks to drive research relative to assurance issues that are most pressing to the profession by requesting and funding research proposals from academia. In addition to providing funding, the AICPA facilitates the voluntary disclosure of anonymized peer review data to research teams who submit an approved proposal. The goal of this voluntary process is to encourage research into the correlations between firm policies/characteristics and performance (as measured by peer review results), thereby identifying factors which influence audit quality in support of the Enhancing Audit Quality initiative. Data will be anonymized before it is provided to researchers such that there will be no indication of a firm's name, employer identification number, location or the name of its personnel. All members of the research teams will be required to sign a confidentiality agreement before receiving the data. The types of data which will be shared with researchers are described here.</p> <p>Please note that by submitting your Peer Review Information Form, you voluntarily agree that your firm's anonymized peer review data will be shared with approved research teams UNLESS YOU CHECK THIS BOX TO OPT OUT</p> <p>For further information and other questions and answers, click here.</p> |

Save

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Submit

Peer Review Information (PRI) - Submission

Peer Review Information

Update Enrollment ✓

Approve

Resolve

Show all steps

Your Peer Review Information Form has been submitted to the Virginia Society of CPAs. You will be notified if revisions are required.

Additional Information

Peer Review Information

Firm Details

Related Case(s)

Notes

Letters

Attachments

Firm Information Summary

Firm Information

Firm Name

Firm Number

Address Line 1

Address Line 2

City

State

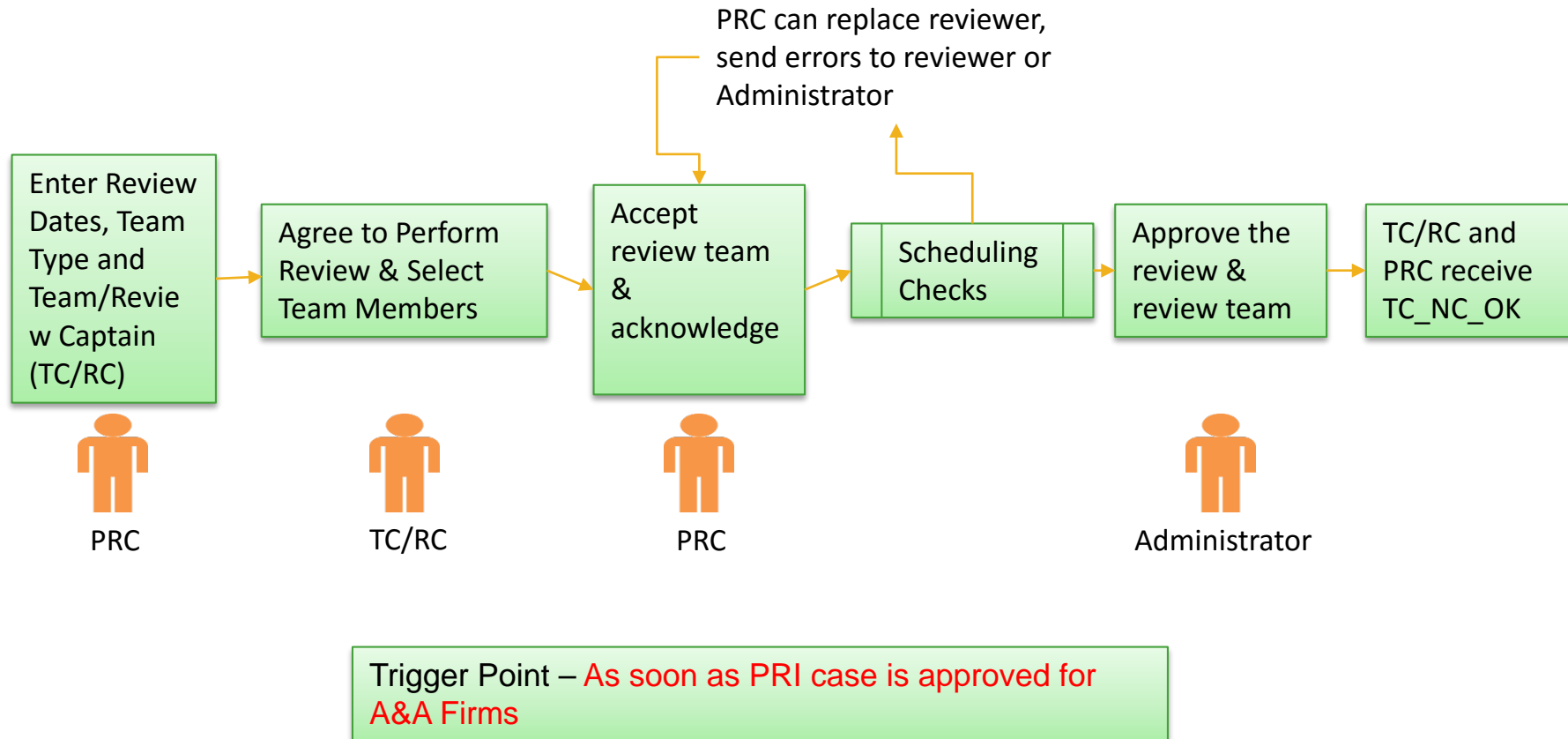
ZIP Code

Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information via the My Account section at www.aicpa.org or by contacting the AICPA's Service Center at 888.777.7077.



PRIMA – Scheduling (SCH) Process

Scheduling (SCH)



Scheduling (SCH) – Home Screen



Hi, [Redacted Name]

My Work
1 Items

Information Only
0 Items

My Notifications
4 Items

Announcements

Read All

Recent Work

| | |
|-------------------------|------------|
| Peer Review Information | PRI-457431 |
| Enrollment | ENR-112814 |
| Review | RWW-308767 |
| Scheduling | SCH-316795 |
| Peer Review Information | PRI-452676 |

Scheduling (SCH) – My Notifications

Home

My Notifications

Instructions

- Click on the attachment name to download the file.
- You may save or print the attachment once you download the file.
- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

Refresh List

| Case ID | Attachment Name | Attachment Link | Created Date | Click To Remove |
|------------|------------------------------|-------------------------------------|--------------|-----------------|
| ENR-112814 | ENROLL-Enrollment Letter.pdf | Download Attachment | 5/14/2017 | Done |
| ENR-112814 | Enrollment Form.pdf | Download Attachment | 5/14/2017 | Done |
| PRI-457431 | PRI1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |
| SCH-321542 | SCHED1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |



Scheduling (SCH) – My Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|------------|------------------------------|------------------|-------------------|-----------|----------|
| SCH-321542 | Enter Scheduling Information | Scheduling | Open-SCH-Info-Req | | |

Scheduling (SCH) - Introduction

[Home](#) [My Work](#) [SCH-321542](#)

Scheduling (SCH-321542) : Open-SCH-Info-Req

1

2

3

4

Introduction Review Information Sharing Peer Review Info Team Type

Introduction

You have previously responded to questions in the Peer Review Information (PRI) about your firm's practice so that the AICPA Peer Review Program can identify your peer review needs and quality control risks. The following information is necessary to schedule your firm's peer review. Approval of this information and your peer review team must be obtained prior to commencement of the review. Your firm is required to respond to all questions as a condition of cooperation with the AICPA Peer Review Program.

Save

Next>>

Scheduling (SCH) – Review Information

Home

My Work

SCH-321542

Scheduling (SCH-321542) : Open-SCH-Info-Req

1

2

3

4

Introduction

Review Information

Sharing Peer Review Info

Team Type

Review Information

Review Number: ⓘ 549767

Peer Review Due Date: ⓘ 07/31/2017

Review Dates

Specify estimated dates below; you may change these dates later if circumstances change. ⓘ

Estimated Commencement Date: ⓘ 5/17/2017

Estimated Closing Meeting Date: ⓘ 5/18/2017

Estimated Exit Conference Date: ⓘ 6/18/2017

Review Type

Based on responses in your firm's Peer Review Information Form, your firm is eligible to have an Engagement Review, which focuses on work performed on selected engagements.

However, firms eligible to have an Engagement Review may elect to have a System Review. Do you prefer to have a System Review? No ▾

Save

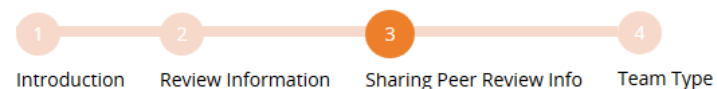
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Scheduling (SCH) – Sharing Peer Review Info

Home My Work SCH-321542

Scheduling (SCH-321542): Open-SCH-Info-Req



Facilitated State Board Access (FSBA)

The AICPA has implemented a process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board/licensing body (hereinafter referred to as *BOA*) web site. The goal of this process is to create a nationally uniform system through which CPA firms can satisfy BOA peer review information submission requirements and increase transparency. For more information, click [here](#).

We are engaged in an ongoing collaborative effort with the AICPA and state CPA societies for this to be the primary process by which all BOAs obtain peer review results. Over time, this process will help to make the submission of firm's peer review information easier. **This process may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so be sure to follow your BOA's information submission requirements until further notified.**

We understand and agree that, in accordance with rules/regulations, the results of our firm's peer review and related materials, 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 required actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the Virginia Board of Accountancy upon the acceptance of the review.

Additional States

You may expand access to additional BOAs that are not prohibited from accessing FSBA. To do so, make your selections below:

☐ Select All States

☐ Alabama

☐ California

☐ District of Columbia

☐ Iowa

☐ Arkansas

☐ Colorado

☐ Georgia

☐ Idaho

☐ Arizona

☐ Connecticut

☐ Guam

☐ Illinois


Scheduling (SCH) – Sharing Peer Review Info

Home


My Work

SCH-321542


Public File

Paragraph .146 of the [Peer Review Standards](#) states that neither the administering entity nor the AICPA shall make the results of the review, or other information related to the acceptance or completion of the review, available to the public, except as authorized or permitted by the firm under certain circumstances. 

Firms that are currently members of the [PCPS](#), [EBPAQC](#), or [GAQC](#) already have their peer review results included on the AICPA's Public File website.

Although your firm is not a member of those groups, your firm has the option to voluntarily disclose to the public its peer review results on the AICPA Public File  website, along with its –

- Peer review report
- Peer review acceptance letter
- Letter of response (if applicable)
- Signed acceptance letter agreeing to corrective actions (if applicable)
- Notification of completed corrective actions (if applicable)

Do you want to include your firm's peer review results and documents on the AICPA Public File? Yes 

Save

<< Back

Next>>

Scheduling (SCH) – Team Type

[Home](#) [My Work](#) [SCH-321542](#)

Scheduling (SCH-321542) : Open-SCH-Info-Req

1

2


3

4

Introduction Review Information Sharing Peer Review Info Team Type

Type Of Review Team:

Firm On Firm

Your firm will have a Firm on Firm Review. 

In a Firm on Firm review, the firm is engaged by your firm, and the review team can consist of one or more individuals (the team or review captain, and team members, if necessary).

Save

<< Back

Next >>

Scheduling (SCH) – Select Captain

My Work

SCH-321542

Scheduling

Schedule

Additional Info

Approve

Resolve

Show all steps

Do

Additional Information

Select Captain

Please select the Captain by searching below. Only reviewers who have met the [initial qualifications](#) to be a peer reviewer will display. ⓘ

The Captain will select the additional team members.

Search Reviewer By

Member Number

Member Name

Firm Number

Firm Name

Search

Can't find your reviewer? ⓘ

| | Member Number | Member Name | Firm Number | Firm Name |
|-----------------------|---------------|-------------|-------------|-----------|
| <input type="radio"/> | | | | |

Captain

Member Number:

Member Name:

Email Address:

Firm Name:

Firm Number:

Scheduling (SCH) - Submission

Home My Work SCH-321542

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

[Show all steps](#)

Thank you! The scheduling form has been submitted to [REDACTED] You will be notified when the Scheduling form is submitted back to you.

Additional Information

Scheduling

[Firm Details](#)[Scheduling Error\(s\)](#)[Related Case\(s\)](#)[Letters](#)[Notes](#)[Attachments](#)

> Review Information

> Peer Review Information

> Review Team Information

> Captain Details

> Team members

> Independence For Team Captain

> Independence for Managing Partner

Scheduling (SCH) – Home Screen


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AICPA®Peer Review Program

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Home



Hi, [redacted]

My Work3 Items

MyTeam Reviews2 Items

Information Only0 Items

My Notifications2 Items

Announcements

Read All

Recent Work

| | |
|-------------------|------------|
| Resume Update | RES-14226 |
| Update Enrollment | UPD-12 |
| Review | RVW-313565 |
| Review | RVW-316554 |
| Scheduling | SCH-314914 |

Scheduling (SCH) – My Work

HomeMy Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|------------|---------------------------|-------------------------|--------------------------------|-----------|----------|
| PRI-457424 | Complete Peer Review Info | Peer Review Information | Open-PRI-Requested | | |
| RES-14226 | Enter Resume Information | Resume Update | New | | |
| SCH-321542 | Acknowledge Independence | Scheduling | Open-SCH-Information-Requested | | |

Scheduling (SCH) - Independence

Home My Work SCH-321542

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

[Show all steps](#)

To Do Additional Information

Independence Attestation

Instructions

- Click on the Additional Information tab to view the firm's information including the peer review information and scheduling information.
- By agreeing to perform the review you are attesting to your independence of the firm.

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding Independence, Integrity and Objectivity for more detailed guidance and examples.

Do you agree to perform this review?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

Next

Scheduling (SCH) – Add Team Members

Schedule

Additional Info

Approve

Resolve

Show all steps

To Do

Additional Information

Add Team Members

Instructions

- Select team members by using the search functionality.
- In the Engagements by Reviewer section, determine which reviewer will be covering each of the firm's engagements.

Search Reviewer By

Member Number

Member Name

Firm Number

Firm Name

Search

Enter at least one search criterion for results

Engagements By Reviewer

Use the selections provided to match the team member with the engagements he/she is anticipated to review.

| Code | Description | Team Member |
|------|--------------------------|-------------|
| 165 | Construction Contractors | Select |
| 195 | Franchisors | Select |

Scheduling (SCH) – Add Team Members

[Home](#) [My Work](#) [SCH-321542](#)

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

Show all steps

To Do

Additional Information

Scheduling

Firm Details

Scheduling Error(s)

Related Case(s)

Letters

Notes

Attachments

> Review Information

> Peer Review Information

> Review Team Information

> Captain Details

> Team members

> Independence For Team Captain

> Independence for Managing Partner

Scheduling (SCH) – Acknowledgement

Home

My Work

SCH-321542

Scheduling

Schedule

Additional Info

Approve

Resolve

Show all steps

To Do

Additional Information

Acknowledgement

Check the box to document your acknowledgement of each item:

| | |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <p>Accuracy of Information Provided : To the best of my knowledge and belief, the information submitted is true and correct and accurately reflects my understanding of the firm's practice and my experience to perform peer reviews. I agree to properly represent my firm's practice, including relationships or transactions with reviewed firms that may give rise to a conflict of interest or the appearance of independence being impaired.</p> <p>The reviewed firm's scheduling and team information forms have been completed. You or the reviewed firm may return to these questions at a later time to update or revise your responses, and provide an explanation for the change. Your administering entity may contact you with questions, if any, on your change(s).</p> <p>The review team may not perform the review until you have received acknowledgement of approval of the review team from the reviewed firm's administering entity.</p> |
|-------------------------------------|---|

Submit to Firm

Scheduling (SCH) - Submission

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

Show all steps

Your form has been submitted to PeerReviewContact [REDACTED]

Additional Information

- Scheduling
- Firm Details
- Scheduling Error(s)
- Related Case(s)
- Letters
- Notes
- Attachments

- > Review Information
- > Peer Review Information
- > Review Team Information
- > Captain Details
- > Team members
- > Independence For Team Captain
- > Independence for Managing Partner

Scheduling (SCH) – Home Screen

AICPA.org

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My Reviews

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Home

My Work



Hi, [REDACTED]

My Work
1 Items**Information Only**
0 Items**My Notifications**
4 Items**Announcements**[Read All](#)**Recent Work**

| | |
|-------------------------|------------|
| Scheduling | SCH-321542 |
| Peer Review Information | PRI-457431 |
| Enrollment | ENR-112814 |
| Review | RWV-308767 |
| Scheduling | SCH-316795 |



Scheduling (SCH) – My Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|----------------------------|--------------------------|------------------|----------------------|-----------|----------|
| SCH-321542 | Acknowledge Independence | Scheduling | Pending-Submit To AE | | |

Scheduling (SCH) – Independence Attestation

Home My Work SCH-321542

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

[Show all steps](#)

To Do Additional Information

Independence Attestation

Instructions

- Click on the Additional Information tab to view captains independence and any additional team members that were added.
- By agreeing to the review team you are attesting to your firm's independence.

Review Team

| Member Number | Member Name | Member Type | Email | Firm Number | Firm Name |
|---------------|-------------|-------------|-------|-------------|-----------|
| | | | | | |

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding Independence, Integrity and Objectivity for more detailed guidance and examples.

Do you agree to have your review performed by the review team?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

Next

Scheduling (SCH) - Information

[Home](#) [My Work](#) [SCH-321542](#)

Scheduling

[Schedule](#) [Additional Info](#) [Approve](#) [Resolve](#) [Show all steps](#)

[To Do](#) [Additional Information](#)

Summary

- > Review Information
- > Peer Review Information
- > Review Team Information
- > Review Captain Details
- > Team members
- > Independence For Team Captain
- > Independence for Managing Partner

Next

Scheduling (SCH) - Acknowledgement

Scheduling

Schedule ✓

Additional Info

Approve

Resolve

[Show all steps](#)

To Do

Additional Information

Acknowledgement

Check the boxes to document your acknowledgement of each item:

| | |
|-------------------------------------|--|
| | |
| <input checked="" type="checkbox"/> | <p>Accuracy of Information Provided:</p> <p>To the best of my knowledge and belief, the information submitted is true and correct. I understand I am required to update my firm practice and other scheduling information (including commencement, closing meeting and exit conference dates) for any changes.</p> <p>This includes whether your firm subsequently:</p> <ul style="list-style-type: none">• performs an engagement in a new practice area or industry• expect it will perform an engagement in a new practice area or industry• no longer expects to perform an engagement that was the only engagement in that practice area or industry, that is within the peer review's scope. <p>This also applies whether the year-end (or report date, for financial forecasts, projections or agreed upon procedures) falls within the peer review year or the period subsequent to it.</p> <p>I understand that failure to properly represent my firm's practice, including relationships or transactions with reviewing firms and team/review captains and team members (and their firms) that may give rise to a conflict of interest or the appearance of independence being impaired, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.</p> |
| <input checked="" type="checkbox"/> | <p>Resignations:</p> <p>My firm agrees to be bound by the Peer Review Standards, including those that may restrict our right to resign from the program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in <i>Peer Review Standards</i>.</p> |

Submit

Scheduling (SCH) - Submission

[Home](#) [My Work](#) [SCH-321542](#)

Scheduling

[Schedule](#) ✓[Additional Info](#) ✓[Process Scheduling Check](#)[Approve](#)[Resolve](#)[Show all steps](#)

Thank you for submitting the Scheduling Form. The scheduling checks have been initiated and could take up to 5 minutes to process. If there are any scheduling errors, the peer review contact will receive an email. If there are no scheduling checks, the form will be submitted to the Virginia Society of CPAs for approval. The firm and reviewer will receive an email when the scheduling is approved.

Additional Information

[Scheduling](#) [Firm Details](#) [Scheduling Error\(s\)](#) [Related Case\(s\)](#) [Letters](#) [Notes](#) [Attachments](#)

- > Review Information
- > Peer Review Information
- > Review Team Information
- > Captain Details
- > Team members
- > Independence For Team Captain
- > Independence for Managing Partner

Home



Hi, [REDACTED]

My Work

1 Items

Information Only

0 Items

My Notifications

6 Items

Announcements

[Read All](#)

Recent Work

Scheduling SCH-321542

Peer Review Information PRI-457431

Enrollment ENR-112814

Review RVW-308767

Scheduling SCH-316795

Scheduling (SCH) - Approved

Home

My Notifications

Instructions

- Click on the attachment name to download the file.
- You may save or print the attachment once you download the file.
- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

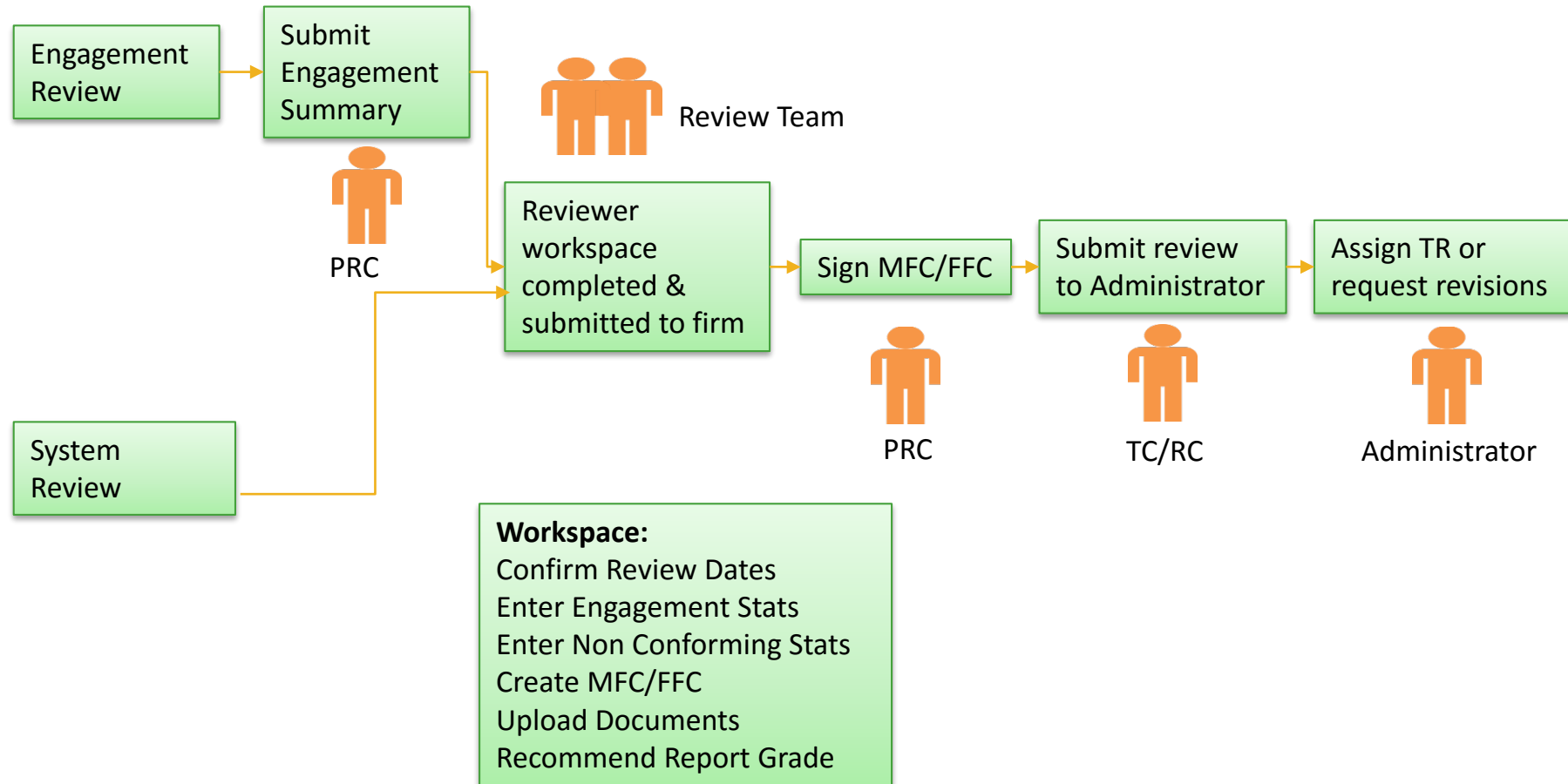
Refresh List

| Case ID | Attachment Name | Attachment Link | Created Date | Click To Remove |
|------------|----------------------------------|-------------------------------------|--------------|-----------------------|
| ENR-112814 | ENROLL-Enrollment Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| ENR-112814 | Enrollment Form.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| PRI-457431 | PRI1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| SCH-321542 | SCHED1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| SCH-321542 | FOF_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| RVW-316937 | TC_NC_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |
| RVW-316937 | Reminder Letter.pdf | Download Attachment | 5/14/2017 | <button>Done</button> |



PRIMA – Review (RVW) Process

Review (RVW) – Reviewer Portion



Review (RVW) Process – My Work

AICPA[®] Peer Review Program

HomeManage My Firm(s)My ReviewsReviewer Profile

HomeMy NotificationsMy Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|------------|-----------------------------|------------------|--------------------------|-----------|----------|
| RVW-316937 | Enter/Upload Working Papers | Review | Pending - Working Papers | | |

Review (RVW) Process – Engagement Review

Home My Notifications My Work RVW-316937

Review



Review process To PRC
Enter/Upload Working Papers

| | | |
|-----------|--------------------------|--------------|
| Firm Name | Review Due Date | ReviewNumber |
| | 07/31/2017 | 549767 |
| Team Type | Review Status | |
| FOF | Pending - Working Papers | |

Review Summary Matters

Instructions for Firm in Review Summary

- Enter the industries, levels of service and number of engagements performed by each partner that performs accounting engagements.
- The number of engagements should be those with periods ending during to except financial forecasts or projections and agreed upon procedures.
- Financial forecasts or projections and agreed upon procedures with report dates during to should be included on this form.
- Each monthly compilation or preparation engagement counts as one engagement.

Review (RVW) Process – Engagement Review – Review Summary

ENGAGEMENT SUMMARY FORM AND STATISTICS

Partner Name

Smith



| | Level Of Service^ | Industry | Population | |
|---|---|-----------------------|------------|--|
| 1 | Compilations of financial statements that omit substantially all disclosures | Construction Contract | 3 | |
| 2 | Compilations of financial statements with disclosures | Franchisors | 5 | |
| 3 | Preparation of financial statements with disclosures (with or without disclaimer reports) | Other | 2 | |
| 4 | Reviews of financial statements | Select | 0 | |

[+ Add Level Of Service](#)[+ Add Partner](#)

Review (RVW) Process – Eng Review – Review Summary

Home

My Notifications

My Work

RVW-316937

| Level Of Service | Industry | Population |
|--|-----------------------|------------|
| 1 Reviews of financial statements | Construction Contract | 5 |
| 2 Compilations of financial statements with disclosures | Select | 0 |
| 3 Compilations of financial statements that omit substantially all disclosures | Select | 0 |
| 4 Preparation of financial statements with disclosures (with or without disclaimer reports) | Select | 0 |

+ Add Level Of Service

+ Add Partner

Total – All Engagements

Population Total 15

Save

Send to Captain

Review (RVW) Process – Submission

[Home](#) [My Notifications](#) [My Work](#) [RVW-316937](#)

Review

[Initiate Review](#) [Approve](#) [Technical Review](#) [Assign Review To Committee](#) [Awaiting Committee Decision](#) [Enter Committee Decision](#) [Resolve](#) [Show all steps](#)

You have submitted the Review Summary, MFCs and/or FFCs to the review team.

Additional Information

[Review](#) [Firm Details](#) [Scheduling](#) [Peer Review Information](#) [Scheduling Error\(s\)](#) [Letters](#) [Follow Up Actions](#) [Hearing](#) [Notes](#) [Attachments](#) [NonCooperation Cases](#)

Review Information

Review Number

549767

Review Type

Engagement Review

Team Type

FOF

Commencement Date

05/17/2017

Closing Date

05/18/2017

Exit Conference Date

06/18/2017

Review (RVW) Process – Home Screen



Hi, [Redacted]

My Work

2 Items

My Team Reviews

3 Items

Information Only

0 Items

My Notifications

3 Items

My Firm's Open Reviews

My Associated Firm(s)

Announcements

[Read All](#)

Recent Work

| | |
|-------------------|------------|
| Scheduling | SCH-321542 |
| Resume Update | RES-14226 |
| Update Enrollment | UPD-12 |
| Review | RVW-313565 |
| Review | RVW-316554 |

Review (RVW) Process – My Team Reviews

My Team Reviews

Refresh List

| Review Number | Task Description | Status | Firm Number | Firm Name | Comments |
|---------------|-----------------------------|----------------------------|-------------|-----------|----------|
| RVW-316937 | Enter/Upload Working Papers | Pending-WorkingPapers | | | |
| RVW-313565 | Enter/Upload Working Papers | Pending - Working Papers | | | |
| RVW-316554 | Pending Follow-up | Pending-Follow-Up-Requests | | | |

Review (RVW) – Eng Review – Review Dates

Home

My Team Reviews

RVW-316937

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

To Do

Additional Information

Review process To WB
Enter/Upload Working Papers

Firm Name

ReviewNumber

ReviewType
Engagement Review
Team Type
FOF

Review Due Date
07/31/2017
Review Status
Pending-WorkingPapers

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Review Dates

- Update Review Dates
- Please click on Calendar Icon to update Dates.

Commencement Date

5/17/2017

Closing Date

5/18/2017

Exit Conference Date

6/18/2017

Review Period:

From

2/1/2016

To

1/31/2017

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Eng Review – Review Summary

Instructions for Review Team in Review Summary

- Select the engagements you want to review and enter the number of engagements that will be reviewed.
- If there are nonconforming engagements, enter the number and provide the reason.

ENGAGEMENT SUMMARY FORM AND STATISTICS

Partner Name

Smith

| Level Of Service | Industry | Population | Reviewed | Non Conforming | Non Conforming Reason |
|---|----------|------------|----------|----------------|--|
| 1 Compilations of financial statements that omit substantially all disclosures | Constru | 3 | 1 | 1 | Accounting and Review Services - Clarified |
| 2 Compilations of financial statements with disclosures | Franchi | 5 | 1 | 0 | No Content Available |
| 3 Preparation of financial statements with disclosures (with or without disclaimer reports) | Other | 2 | 1 | 0 | No Content Available |
| 4 Reviews of financial statements | Select | 0 | 0 | 0 | No Content Available |

Review (RVW) – Eng Review – Review Summary

Home

My Team Reviews

RVW-316937

| Level Of Service | Industry | Population | Reviewed | Conforming | Non Conforming Reason |
|---|------------------|------------|----------|------------|---|
| 1 Reviews of financial statements | Construction (▼) | 5 | 1 | 0 | <div>No Content Available</div> <div><div>+</div><div>🗑</div></div> |
| 2 Compilations of financial statements with disclosures | Select ▼ | 0 | 0 | 0 | <div>No Content Available</div> <div><div>+</div><div>🗑</div></div> |
| 3 Compilations of financial statements that omit substantially all disclosures | Select ▼ | 0 | 0 | 0 | <div>No Content Available</div> <div><div>+</div><div>🗑</div></div> |
| 4 Preparation of financial statements with disclosures (with or without disclaimer reports) | Select ▼ | 0 | 0 | 0 | <div>No Content Available</div> <div><div>+</div><div>🗑</div></div> |

+

 Add Level Of Service

+

 Add Partner

Total – All Engagements

Population Total 15Reviewed Total 4NonConforming Total 1

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Eng Review – Matters

Home

My Team Reviews

RVW-316937

Firm Name

ReviewNumber

549767

ReviewType

Engagement Review

Team Type

FOF

Review Due Date

07/31/2017

Review Status

Pending-WorkingPapers

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)?

Yes

No

MFC Number

MFC Status

Disposition

There are no MFCs associated with this Review Number :Create MFC

FFC Number

FFC Status

There are no FFCs associated with this Review Number :Create FFC

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Eng Review – Matters

- Instructions for Review Team in Matters
- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
 - Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
 - Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)? ☒ Yes ☐ No

Create MFC

| MFC Number | MFC Status | Disposition |
|--|------------|-------------|
| There are no MFCs associated with this Review Number :Create MFC | | |

| FFC Number | FFC Status |
|--|------------|
| There are no FFCs associated with this Review Number :Create FFC | |

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – MFCs

Capture MFC Details

×

MFC Number

MFC-1

Nature Of Matter

Engagement Questionnaire ▾

Engagement Details

Engagement No.

CO-1

Engagement Check List Version

Dec 2016 ▾

Engagement Year End

12/31/2016

Engagement Partner

Smith

CheckList Question No.

XXX

Engagement Check List No

20,200A

Level of Service and/or Industry

Select One ▾

Industry

Construction Contractors ▾

Professional Standard Reference

Professional Standard Name

AR-C

AR-C Section & Description

80 - Compilation Engagements ▾

Paragraph

YYY

Review (RVW) – MFCs

Capture MFC Details

Add Professional Standard Reference

Delete

Add Additional Engagement

Delete Engagement

Reviewer's Description of the matter (include systemic cause, when possible)

Select the category and standard language to auto populate the description or directly enter your description in the box below.

MFC Category and Language

Category

Engagement letters

Language

The firm failed to obtain an engagement letter signed by all required parties.

Description

The firm failed to obtain an engagement letter signed by all required parties.

+

🗑

Reviewed firm agrees with the description of the matter?

Reviewed firm's comments on circumstances, relative importance of the matter, and so on.

Cancel Save Submit

Review (RVW) – MFCs

Capture MFC Details

Reviewed firm's comments on circumstances, relative importance of the matter, and so on.

Reviewed firm representative discussed the information in this section with the appropriate individuals within the firm, including those charged with governance?

Captain Additional Comments

Captain

Date

5/15/2017

Reviewed Firm Representative

Date

Cancel

Save

Submit

Review (RVW) – Matters

Home

My Team Reviews

RVW-316937

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)?

Create An Additional MFC

MFC Number

MFC-1

MFC Status

Open-MFC

Disposition

DMFC

FFC Number

FFC Status

There are no FFCs associated with this Review Number :Create FFC

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

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Review (RVW) – MFCs

Description

The firm failed to obtain an engagement letter signed by all required parties.



Reviewed firm agrees with the description of the matter?

Reviewed firm's comments on circumstances, relative importance of the matter, and so on.

Reviewed firm representative discussed the information in this section with the appropriate individuals within the firm, including those charged with governance?

Captain Additional Comments

Captain

Date

5/15/2017

Reviewed Firm Representative

Date

Review (RVW) – Eng Review – Matters

Home

My Team Reviews

RVW-316937

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)?

Create An Additional MFC

Yes

No

DMFC

| MFC Number | MFC Status | Disposition |
|------------|------------------------|-------------|
| MFC-1 | Pending-Firm-Signature | |
| MFC-2 | Pending-Firm-Signature | |

FFC Number

FFC Status

There are no FFCs associated with this Review Number :Create FFC

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

76

Review (RVW) – Eng Review – DMFC

Review DatesReview SummaryMattersDocument UploadRecommended Report Rating

Disposition of Matter For Further Consideration (DMFC) Form

Indicate on the following matrix how each Matter for Further Consideration (MFC) form was handled, whether it was systemically considered as a deficiency or significant deficiency in the peer review report or a finding on a Finding for Further Consideration (FFC) form or was discussed or cleared with the firm.

| DMFC | | | |
|---------------------|---|--|------------|
| MFC Number MFC-1 | Disposition Included in Peer Review Report | Disposition Explanation Deficiency #1 | |
| MFC Number MFC-2 | Disposition Included on an FFC Form | Disposition Explanation Did not rise to level of deficiency | FFC Number |

CancelSubmit

Review (RVW) – Eng Review – Matters

HomeMy Team ReviewsRVW-316937

Review DatesReview SummaryMattersDocument UploadRecommended Report Rating

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)?

Create An Additional MFC

Yes

No

DMFC

| MFC Number | MFC Status | Disposition | |
|------------|------------------------|--------------------------------|------------|
| MFC-1 | Pending-Firm-Signature | Included in Peer Review Report | |
| MFC-2 | Pending-Firm-Signature | Included on an FFC Form | Create FFC |

FFC Number

FFC Status

There are no FFCs associated with this Review Number :Create FFC

Save78

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – FFCs

Home

My Team Reviews

RVW-316937

Review Dates

Review Summary

Matters

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to save your work.
- Each MFC(s) or FFC(s) are created, please submit your findings.
- Verify the status of each MFC/FFC is 'Pending-Finding'.

Do you need to create a Matter for Further Consideration?

Create An Additional MFC

MFC Number

MFC-1

MFC-2

FFC Number

There are no FFCs associated with this Review.

Save

79

Capture FFC Details

FFC ID: FFC-1MFC Covered by FFC: MFC-2

Reviewer's Description of the Finding*i*

Select a reviewer description from a related MFC or directly enter your responses below.

Analytics not appropriately documented and did not include expectations.

Were similar findings noted on the prior review?

Yes

No

Reviewed Firm's Response*i*

Captain Additional Comments

Captain

5/14/2017

Reviewed Firm Representative

Cancel

Save

Submit

Review (RVW) – Eng Review – Submit to Firm

Home

My Team Reviews

RVW-316937

ReviewNumber
549767

Team Type
FOF

Review Status
Pending-WorkingPapers

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)?

Create An Additional MFC

Yes

No

DMFC

| MFC Number | MFC Status | Disposition | |
|------------|------------------------|--------------------------------|------------|
| MFC-1 | Pending-Firm-Signature | Included in Peer Review Report | |
| MFC-2 | Pending-Firm-Signature | Included on an FFC Form | Create FFC |

| FFC Number | FFC Status | |
|------------|------------------------|--|
| FFC-1 | Pending-Firm-Signature | |

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Submit to Firm

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

You have submitted the Review Summary, MFCs and/or FFCs to the firm for acknowledgement. You will be notified when the firm submits their acknowledgement.

Additional Information

- Review
- Firm Details
- Scheduling
- Peer Review Information
- Scheduling Error(s)
- Letters
- Follow Up Actions
- Hearing
- Notes
- Attachments
- NonCooperation Cases

Review Information

Review Number

549767

Review Type

Engagement Review

Team Type

FOF

Commencement Date

05/17/2017

Closing Date

05/18/2017

Exit Conference Date

06/18/2017

Review Period : 02/01/2016 To 01/31/2017

Estimated Closing Meeting Date

05/18/2017

No Of FFCs 1 No Of MFCs 2

- > Review Summary
- > Practice License Information

Review (RVW) – Firm’s Response – Home Screen



Hi, [Redacted]

My Work

1 Items

Information Only

0 Items

My Notifications

7 Items

| Case ID | Review Number | Firm Number | Firm Name | Status |
|------------|---------------|-------------|------------|-----------------------|
| RVW-316937 | 549767 | [Redacted] | [Redacted] | Pending-WorkingPapers |

Announcements

[Read All](#)

Recent Work

| | |
|-------------------------|------------|
| Review | RVW-316937 |
| Scheduling | SCH-321542 |
| Peer Review Information | PRI-457431 |
| Enrollment | ENR-112814 |
| Review | RVW-308767 |

Review (RVW) – Firm’s Response – My Work

HomeMy Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|----------------------------|-----------------------------|------------------|-----------------------|-----------|----------|
| RVW-316937 | Enter/Upload Working Papers | Review | Pending-WorkingPapers | | |

Review (RVW) – Eng Review - Firm's Response – Review Summary

Home

My Work

RVW-316937

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

[Show all steps](#)

To Do

Additional Information

Review process To PRC

Enter/Upload Working Papers

Firm Name

Team Type

FOF

Review Due Date

07/31/2017

Review Status

Pending-WorkingPapers

ReviewNumber

549767

Review Summary

Matters

Instructions for Firm in Review Summary

- Enter the industries, levels of service and number of engagements performed by each partner that performs accounting engagements.
- The number of engagements should be those with periods ending during 2/1/2016 to 1/31/2017 except financial forecasts or projections and agreed upon procedures.
- Financial forecasts or projections and agreed upon procedures with report dates during 2/1/2016 to 1/31/2017 should be included on this form.
- Each monthly compilation or preparation engagement counts as one engagement.

ENGAGEMENT SUMMARY FORM AND STATISTICS

Partner Name

Smith



Level Of Service

Industry

Population

1 Compilations of financial statements that omit substantially all disclosures

Construction Contract

3



Review (RVW) – Firm’s Response - Matters

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

To Do

Additional Information

Review process To PRC
Enter/Upload Working Papers

| | | |
|-----------|-----------------------|--------------|
| Firm Name | Review Due Date | ReviewNumber |
| | 07/31/2017 | 549767 |
| Team Type | Review Status | |
| FOF | Pending-WorkingPapers | |

Review Summary Matters

Instructions for firm in Matters

- Clicking "Save" will allow you to go back in and make changes before submitting to the firm.
- Clicking "Request Revisions" will allow you to save the changes and makes MFC/FFC non-Editable.
- Please click "Sign-Off" when this MFC/FFC meets all the terms.
- Click 'Cancel' to close the MFC/FFC.

| MFC Number | MFC Status | Disposition |
|------------|------------------------|--------------------------------|
| MFC-1 | Pending-Firm-Signature | Included in Peer Review Report |
| MFC-2 | Pending-Firm-Signature | Included on an FFC Form |

| FFC Number | FFC Status |
|------------|------------------------|
| FFC-1 | Pending-Firm-Signature |

Save

Send to Captain

Review (RVW) – Firm's Response - MFCs

Home

My Work

RVW-316937

Review Summary

Matters

Instructions for firm in Matters

- Clicking "Save" will allow you to go back in and make changes before submitting to the firm.
- Clicking "Request Revisions" will allow you to save the changes and makes MFC/FFC non-Editable.
- Please click "Sign-Off" when this MFC/FFC meets all the terms.
- Click 'Cancel' to close the MFC/FFC.

| MFC Number | MFC Status | Disposition |
|------------|------------------------|--------------------------------|
| MFC-1 | Pending-Firm-Signature | Included in Peer Review Report |

MFC Number

MFC-1

Nature Of Matter

Engagement Questionnaire

Engagement Details

Engagement No.

CO-1

Engagement Year End

12/31/2016

Engagement Check List No

20,200A

Industry

Construction Contractors

Engagement Check List Version

17

Engagement Partner

Smith

Level of Service and/or Industry

Compilation of financial statements without disclosures

CheckList Question No.

XXX

Professional Standard Reference

Review (RVW) – Firm’s Response - MFCs

Home

My Work

RVW-316937

Language

The firm failed to obtain an engagement letter signed by all required parties.

Description

The firm failed to obtain an engagement letter signed by all required parties.

+

🗑️

Reviewed firm agrees with the description of the matter?

☒ Yes
 ☐ No

Reviewed firm's comments on circumstances, relative importance of the matter, and so on.

The firm was not utilizing a checklist for compilation without disclosure engagements.

Reviewed firm representative discussed the information in this section with the appropriate individuals within the firm, including those charged with governance?

☒ Yes
 ☐ No

Captain Additional Comments

Captain

Date

05/15/2017

Reviewed Firm Representative

Date

5/15/2017

📅

Cancel

Save

Request Revisions

Sign-Off

Review (RVW) – Firm's Response - Matters

[To Do](#) [Additional Information](#)[Review process To PRC](#)
[Enter/Upload Working Papers](#)

Firm Name

[REDACTED]

Team type

FOF

Review Due Date

07/31/2017

Review Status

Pending-WorkingPapers

ReviewNumber

549767

[Review Summary](#)[Matters](#)

Instructions for firm in Matters

- Clicking "Save" will allow you to go back in and make changes before submitting to the firm.
- Clicking "Request Revisions" will allow you to save the changes and makes MFC/FFC non-Editable.
- Please click "Sign-Off" when this MFC/FFC meets all the terms.
- Click 'Cancel' to close the MFC/FFC.

| MFC Number | MFC Status | Disposition |
|------------|-------------------------|--------------------------------|
| ▶ MFC-1 | Firm-Signature-Received | Included in Peer Review Report |
| ▶ MFC-2 | Pending-Firm-Signature | Included on an FFC Form |

| FFC Number | FFC Status |
|------------|------------------------|
| ▶ FFC-1 | Pending-Firm-Signature |

[Save](#)[Send to Captain](#)

Review (RVW) – Firm's Response - FFCs

Home

My Work

RVW-316937

FFC Number

FFC Status

FFC-1

Pending-Firm-Signature

FFC ID: FFC-1

Covered MFCs

MFC-2

Professional Standards Reference(s)

Accounting and Review Services - Clarified

Industry

Construction Contractors

Franchisors

Level of Service

Review of financial statements

Compilation of financial statements with disclosures

Reviewer's Description of the Finding ⓘ

Select a reviewer description from a related MFC or directly enter your responses below.

Analytics not appropriately documented and did not include expectations.

Were similar findings noted on the prior review?

No

Review (RVW) – Firm's Response - FFCs


[Home](#) | [My Work](#) | [RVW-316937](#)

Were similar findings noted on the prior review? No

Reviewed Firm's Response ⓘ

We will hold trainings to teach our staff how to appropriately document analytics and their expectations.

Captain Additional Comments

| | |
|------------------------------|---|
| Captain | Date |
| <div></div> | 05/14/2017 |
| Reviewed Firm Representative | Date |
| <div></div> | 5/15/2017  |

[Cancel](#) | [Save](#) | [Request Revisions](#) | [Sign-Off](#)

[Save](#) | [Send to Captain](#)

Review (RVW) – Firm's Response - Matters

[Home](#) [My Work](#) [RVW-316937](#)

Review

[Initiate Review](#) [Approve](#) [Technical Review](#) [Assign Review To Committee](#) [Awaiting Committee Decision](#) [Enter Committee Decision](#) [Resolve](#) [Show all steps](#)

[To Do](#) [Additional Information](#)

Review process To PRC
Enter/Upload Working Papers

Firm Name
[REDACTED]

Team Type
FOF

Review Due Date
07/31/2017

Review Status
Pending-WorkingPapers

ReviewNumber
549767

[Review Summary](#) [Matters](#)

Instructions for firm in Matters

- Clicking "Save" will allow you to go back in and make changes before submitting to the firm.
- Clicking "Request Revisions" will allow you to save the changes and makes MFC/FFC non-Editable.
- Please click "Sign-Off" when this MFC/FFC meets all the terms.
- Click 'Cancel' to close the MFC/FFC.

| MFC Number | MFC Status | Disposition |
|------------|-------------------------|--------------------------------|
| ▶ MFC-1 | Firm-Signature-Received | Included in Peer Review Report |
| ▶ MFC-2 | Firm-Signature-Received | Included on an FFC Form |

| FFC Number | FFC Status |
|------------|-------------------------|
| ▶ FFC-1 | Firm-Signature-Received |

[Save](#) [Send to Captain](#)

Review (RVW) – Firm's Response - Submission

Home

My Work

RVW-316937

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

[Show all steps](#)

You have submitted the Review Summary, MFCs and/or FFCs to the review team.

Additional Information

Review

Firm Details

Scheduling

Peer Review Information

Scheduling Error(s)

Letters

Follow Up Actions

Hearing

Notes

Attachments

NonCooperation Cases

Review Information

Review Number

549767

Review Type

Engagement Review

Team Type

FOF

Commencement Date

05/17/2017

Closing Date

05/18/2017

Exit Conference Date

06/18/2017

Review Period : 02/01/2016 To 01/31/2017

Estimated Closing Meeting Date

05/18/2017

No Of FFCs 1 No Of MFCs 2

Review (RVW) – Home Screen



Hi, [Redacted]

My Work

2 Items

My Team Reviews

3 Items

Information Only

0 Items

My Notifications

3 Items

Announcements

[Read All](#)

Recent Work

| | |
|-------------------|------------|
| Review | RVW-316937 |
| Scheduling | SCH-321542 |
| Resume Update | RES-14226 |
| Update Enrollment | UPD-12 |
| Review | RVW-313565 |

Review (RVW) – Eng Review - Matters

| | | |
|-------------------------|---------------------------------|--|
| Firm Name [REDACTED] | ReviewType Engagement Review | Review Due Date 07/31/2017 |
| ReviewNumber 549767 | Team Type FOF | Review Status Pending-WorkingPapers |

Instructions for Review Team in Matters

- Clicking 'Save' on each MFC and FFC will allow you to go back in and make changes before submitting to the firm
- Each MFC(s) or FFC(s) are created, please submit each one individually by clicking 'Submit' at the bottom of each MFC and/or FFC.
- Verify the status of each MFC/FFC is 'Pending-Firm-Signature' before clicking on the 'Send Review Summary and/or MFC/FFC to the Firm' if the MFC(s) and/or FFC(s) are ready for the firm to review.

Do you need to create a Matter for Further Consideration (MFC)? ☒ Yes ☐ No

Create An Additional MFC

DMFC

| MFC Number | MFC Status | Disposition |
|------------|-------------------------|--------------------------------|
| MFC-1 | Firm-Signature-Received | Included in Peer Review Report |
| MFC-2 | Firm-Signature-Received | Included on an FFC Form |

Create FFC

| FFC Number | FFC Status |
|------------|-------------------------|
| FFC-1 | Firm-Signature-Received |

Review (RVW) – Eng Review - Document Upload

Firm Name

549767

ReviewType
Engagement Review
Team Type
FOF

Review Due Date
07/31/2017
Review Status
Pending-WorkingPapers

Review Dates

Review Summary



Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Document Upload

- Upload the documents.
- Please click '+' icon to add a document and delete icon to delete added document.

| Document No | Document Type | Document Name | Description | Upload | Delete |
|-------------|--|---------------|-------------|---|---|
| 1 | <div><div>⚠️ * Required Field</div><div>-- Select One --</div></div> | | |  |  |

+ Add document

Note : For NPRC reviews and those selected for oversight, all peer review workpapers, including full QC and engagement checklists, should be uploaded.

Does the firm have a license to practice in the state in which the practice unit is domiciled (where the main office is located)? ⓘ

☒ Yes ☐ No

Upload license documentation ⓘ

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Eng Review - Document Upload

Instructions for Review Team in Document Upload

- Upload the documents.
- Please click '+' icon to add a document and delete icon to delete added document.

| Document No | Document Type | Document Name | Description | Upload | Delete |
|-------------|----------------------------|--------------------------------------|----------------------------|--------|--------|
| 1 | Firm Representation Letter | Management Representation Letter.pdf | Firm Representation Letter | | |
| 2 | Letter of Response | Letter of Response.pdf | Letter of Response | | |
| 3 | Peer Review Report | Peer Review Report.pdf | Peer Review Report | | |

+ Add document

Note : For NPRC reviews and those selected for oversight, all peer review workpapers, including full QC and engagement checklists, should be uploaded.

Does the firm have a license to practice in the state in which the practice unit is domiciled (where the main office is located)?

☒ Yes

☐ No

Upload license documentation

Review (RVW) – Eng Review - Recommended Report Rating

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

To Do

Additional Information

Review process To WB
Enter/Upload Working Papers

| | | |
|-----------|-------------------|-----------------------|
| Firm Name | ReviewType | Review Due Date |
| 549767 | Engagement Review | 07/31/2017 |
| | Team Type | Review Status |
| | FOF | Pending-WorkingPapers |

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Report Rating

- Recommend Report Rating
- Please provide major grade .
- Please provide reason why rating is 'Fail' or "Pass with Defeciences".

Recommended Report Major Rating Pass with deficiencies

Recommended Report Rating Reason Engagement performance

Save

Send Review Summary and/or MFC/FFC to Firm

Submit Working Papers

Review (RVW) – Eng Review - Error Message

Errors:

- Please Attach Review Captain Summary

Review

Initiate Review

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

To Do

Additional Information

Review process To WB
Enter/Upload Working Papers

Either no actions are specified for this assignment or you do not have the permission to access any of them.

| | | |
|--------------|-------------------|-----------------|
| Firm Name | ReviewType | Review Due Date |
| | Engagement Review | 07/31/2017 |
| ReviewNumber | Team Type | Review Status |
| 549767 | FOF | |

Review Dates

Review Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Report Rating

- Recommend Report Rating
- Please provide major grade .
- Please provide readon why rating is 'Fail' or "Pass with Defeciences'.

Recommended Report Major Rating

Pass with deficiencies

Recommended Report Rating Reason

Engagement performance

Review (RVW) – Eng Review - Document Upload

• Please click '+' icon to add a document and delete icon to delete added document.

| Document No | Document Type | Document Name | Description | Upload | Delete |
|-------------|----------------------------|--------------------------------------|----------------------------|--------|--------|
| 1 | Firm Representation Letter | Management Representation Letter.pdf | Firm Representation Letter | | |
| 2 | Letter of Response | Letter of Response.pdf | Letter of Response | | |
| 3 | Peer Review Report | Peer Review Report.pdf | Peer Review Report | | |
| 4 | Review Captain Summary | RC Checklist.pdf | Review Captain Summary | | |

Add document

Note : For NPRC reviews and those selected for oversight, all peer review workpapers, including full QC and engagement checklists, should be uploaded.

Does the firm have a license to practice in the state in which the practice unit is domiciled (where the main office is located)?

☒ Yes ☐ No

Upload license documentation

Review (RVW) – Submission

Review

Initiate Review ✓

Approve

Technical Review

Assign Review To Committee

Awaiting Committee Decision

Enter Committee Decision

Resolve

Show all steps

You have submitted your working papers to the Virginia Society of CPAs. You will be notified if revisions are required.

Additional Information

- Review
- Firm Details
- Scheduling
- Peer Review Information
- Scheduling Error(s)
- Letters
- Follow Up Actions
- Hearing
- Notes
- Attachments
- NonCooperation Cases

Review Information

| | |
|--|-------------------|
| Review Number | 549767 |
| Review Type | Engagement Review |
| Team Type | FOF |
| Commencement Date | 05/17/2017 |
| Closing Date | 05/18/2017 |
| Exit Conference Date | 06/18/2017 |
| Review Period : 02/01/2016 To 01/31/2017 | |
| Estimated Closing Meeting Date 05/18/2017 | |
| No Of FFCs 1 No Of MFCs 2 | |

Review (RVW) – System Review – Review Summary

Home

My Team Reviews

RVW-313565

To Do

Additional Information

Review process To WB
Enter/Upload Working Papers

Firm Name

ReviewType

System Review

Review Due Date

04/30/2017

ReviewNumber

Team Type

FOF

Review Status

Pending - Working Papers

Review Dates

Review Summary

Non-Conforming Summary

Matters

Document Upload

Recommended Report Rating

Instructions for Review Team in Review Summary

- Select the engagements you want to review and enter the number of engagements that will be reviewed.
- If there are nonconforming engagements, enter the number and provide the reason.

SCOPE AND RESULTS OF ENGAGEMENTS

No Of A&A Offices

OFFICE - 1

| Engagement Type | Population Hours | Population No of Engagements | Reviewed Hours | Reviewed No of Engagements |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Audit Engagements | | | | |
| Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (excluding 403(b) plans) | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Employee Retirement Income Security Act (ERISA):Defined Contribution Plans (403(b) plans only) | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> |
| Employee Retirement Income Security Act | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Review (RVW) – System Review – Non-Conforming Summary

Instructions for Review in Non Conforming

- Select the engagements you want to review and enter the number of engagements that will be reviewed.
- If there are nonconforming engagements, enter the number and provide the reason.

| | | | | | | |
|------------------|------------------------|----------------------|----------------------|---------------------------|--------------|---|
| Engagement Type | Audit Engagements | | | | Sub Category | Other Audits Under Statements on Auditing Standards |
| Population Hours | Population Engagements | Reviewed No of Hours | Reviewed Engagements | NonConforming Engagements | | |
| 600 | 6 | 200 | 2 | | | |

| | | | | | | |
|------------------|--|----------------------|----------------------|---------------------------|--------------|------------------------------|
| Engagement Type | Engagements Subject to Government Auditing Standards (GAS) | | | | Sub Category | OMB Single Audit Engagements |
| Population Hours | Population Engagements | Reviewed No of Hours | Reviewed Engagements | NonConforming Engagements | | |
| 300 | 3 | 100 | 1 | | | |

| | | | | | | |
|------------------|--|----------------------|----------------------|---------------------------|--------------|---------|
| Engagement Type | Statements on Standards for Accounting and Review Services (SSARs) | | | | Sub Category | Reviews |
| Population Hours | Population Engagements | Reviewed No of Hours | Reviewed Engagements | NonConforming Engagements | | |
| 200 | 4 | 50 | 1 | | | |

| | | | |
|----------------------------------|------|------------------------------------|----|
| Total Hours | 1100 | Total Engagements | 13 |
| Total Reviewed Hours | 350 | Total Reviewed Engagements | 4 |
| Percentage Of Reviewed Hours | 31 | Percentage of Reviewed Engagements | 30 |
| Total Non-Conforming Engagements | 0 | | |

Review (RVW) – System Review – Non-Conforming Summary

Total Non-Conforming Engagements 0

Provide an explanation for why this level of service was not selected for review

| Level of Service Not Selected | Explanation |
|-------------------------------|-------------|
| No Content Available | |

Additional Comments Regarding Engagement Selection:

Additional Comments Regarding Nonconforming Engagements:

Identify the type of engagement(s) excluded from the review:

| Level of Service Excluded | Exclusion Reason | Comments | |
|---------------------------|------------------|----------|--|
| Select One | Select One | | |

+

Save











Send Review Summary and/or MFC/FFC to Firm


Submit Working Papers

Review (RVW) – System Review – Document Upload

Instructions for Review Team in Document Upload

- Upload the documents.
- Please click '+' icon to add a document and delete icon to delete added document.

| Document No | Document Type | Document Name | Description | Upload | Delete |
|-------------|-------------------------------------|--------------------------------------|-------------------------------------|---|---|
| 1 | Firm Representation Letter | Management Representation Letter.pdf | Firm Representation Letter |  |  |
| 2 | Peer Review Report | Peer Review Report.pdf | Peer Review Report |  |  |
| 3 | Summary Review Memorandum | SRM.pdf | Summary Review Memorandum |  |  |
| 4 | QC Compliance Summary of No Answers | QC.pdf | QC Compliance Summary of No Answers |  |  |
| 5 | QC Design Summary of No Answers | Explanation of No Answers.pdf | QC Design Summary of No Answers |  |  |

 Add document

Review Process Miscellaneous Items


- The AE may request revisions from the Team/Review Captain and send the review case back
- The Technical Reviewer may request revisions from the Team/Review Captain and send the review case back
- The Technical Reviewer may email questions to the Team/Review Captain without sending the review case back
- Overdue process starts 14 days from the due date and may be inside or outside of PRIMA at go-live
- Reviews delayed accepted subject to – return to Team/Review Captain for revisions
- Reviews deferred – return to Team/Review Captain for revisions

Review (RVW) – Corrective Actions and Acceptance Letter

AICPA[®] Peer Review Program

HomeManage My Firm(s)My ReviewsReviewer Profile

Home



Hi, [REDACTED]

My Work
1 Items

Information Only
0 Items

My Notifications
8 Items

My Firm's Open Reviews

My Associated Firm(s)

| Case ID | Review Number | Firm Number | Firm Name | Status |
|------------|---------------|-------------|------------|-----------------------------|
| RVW-316937 | 549767 | [REDACTED] | [REDACTED] | Pending - Signed_Acceptance |

Announcements

[Read All](#)

Recent Work

| | |
|-------------------------|------------|
| Review | RVW-316937 |
| Scheduling | SCH-321542 |
| Peer Review Information | PRI-457431 |
| Enrollment | ENR-112814 |
| Review | RVW-308767 |

Review (RVW) – Acceptance Letter

Home

My Notifications

▼

Instructions

- Click on the attachment name to download the file.
- You may save or print the attachment once you download the file.
- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

Refresh List

| Case ID | Attachment Name | Attachment Link | Created Date | Click To Remove |
|------------|----------------------------------|-------------------------------------|--------------|----------------------|
| ENR-112814 | ENROLL-Enrollment Letter.pdf | Download Attachment | 5/14/2017 | Done |
| ENR-112814 | Enrollment Form.pdf | Download Attachment | 5/14/2017 | Done |
| PRI-457431 | PRI1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |
| SCH-321542 | SCHED1-Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |
| SCH-321542 | FOF_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | TC_NC_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | COMLTR10-Acceptance Letter.pdf | Download Attachment | 5/15/2017 | Done |

Review (RVW) – Acceptance Letter

[Home](#) [My Notifications](#)

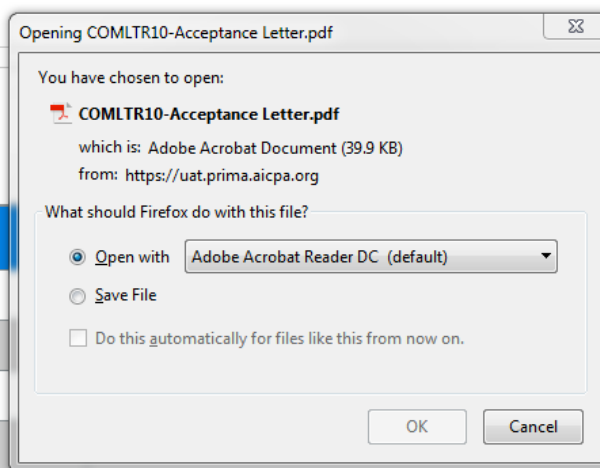
Instructions

- Click on the attachment name to download the file.
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- Click Done once you've read your notification to remove it from your list.
- Notifications will be automatically removed after 30 days.

My Notifications

[Refresh List](#)

| Case ID | Attachment Name | | Created Date | Click To Remove |
|------------|----------------------------------|-------------------------------------|--------------|----------------------|
| ENR-112814 | ENROLL-Enrollment Letter.pdf | | | Done |
| ENR-112814 | Enrollment Form.pdf | | 5/14/2017 | Done |
| PRI-457431 | PRI1-Reminder Letter.pdf | | 5/14/2017 | Done |
| SCH-321542 | SCHED1-Reminder Letter.pdf | | 5/14/2017 | Done |
| SCH-321542 | FOF_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | TC_NC_OK-Confirmation Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | Reminder Letter.pdf | Download Attachment | 5/14/2017 | Done |
| RVW-316937 | COMLTR10-Acceptance Letter.pdf | Download Attachment | 5/15/2017 | Done |



Review (RVW) – Acceptance Letter

Peer Review Programs
Administered in Virginia and Washington, DC by
Virginia Society of CPAs



May 15, 2017



Dear [REDACTED]

On May 31, 2017, the Virginia Peer Review Committee accepted the report on the most recent Engagement peer review of your firm and your firm's response thereto.

As you know, the report had a peer review rating of Pass with deficiencies. The Committee accepted the aforementioned documents with the understanding that the firm will:

Agree to have all professional staff in the firm who work on review or compilation engagements participate in at least 8 hours of continuing professional education in SSARS 21. Please send a letter to the Committee detailing the courses taken, along with proof of attendance at the courses, by each individual by July 31, 2017.

Your firm's agreement to take this action voluntarily demonstrates its commitment to the objectives of the profession's practice-monitoring programs. Please acknowledge your agreement.

Review (RVW) – Corrective Action Acknowledgement

Home

My Notifications

My Work

My Work

Refresh List

| Case ID | Task Description | Case Description | Case Status | Firm Name | Comments |
|------------|--------------------|------------------|-----------------------------|-----------|----------|
| RVW-316937 | Acknowledge Letter | Review | Pending - Signed_Acceptance | | |

Review (RVW) – Corrective Action Acknowledgement

Home

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RVW-316937

Review

Initiate Review ✓

Approve ✓

Technical Review ✓

Assign Review To Committee ✓

Awaiting Committee Decision ✓

Enter Committee Decision

Resolve

[Show all steps](#)

To Do

Additional Information

Letter Acknowledgement
Acknowledge Letter

PLEASE READ THE FOLLOWING INSTRUCTIONS BEFORE OPENING THE ATTACHMENT(S) BELOW:

Please review the attached document(s) including additional actions required of your firm. If there is more than one document attached below, please review all documents before acknowledging these items as these documents may contain multiple required actions. **Once you have reviewed the attached document(s), please acknowledge by clicking the orange “Acknowledge” button below.** If you have questions or concerns that would prevent you from acknowledging, please contact your Administering Entity.

Attachment Name

COMLTR10-Acceptance Letter.pdf
05/15/2017 8:14 AM

I acknowledge that I have reviewed and agree to the contents and terms of the attached letter

[Acknowledge](#)

Review (RVW) – Corrective Action Acknowledgement

Home My Notifications My Work RVW-316937

Review

Initiate Review ✓ Approve ✓ Technical Review ✓ Assign Review To Committee ✓ Awaiting Committee Decision ✓ Enter Committee Decision Resolve Show all steps

Thank You for your acknowledgement. You will be notified if additional follow up is required.

Additional Information

Review Firm Details Scheduling Peer Review Information Scheduling Error(s) Committee Letters Follow Up Actions Hearing Notes Attachments NonCooperation Cases

Review Information

Review Number

Review Type

Engagement Review

Team Type

FOF

Commencement Date

05/17/2017

Closing Date

05/18/2017

Exit Conference Date

06/18/2017

Review Period : 02/01/2016 To 01/31/2017

Working Papers Received Date

05/15/2017

Review Acceptance Date

05/15/2017

Estimated Closing Meeting Date

05/18/2017

No Of FFCs 1 No Of MFCs 2



Review (RVW) – Corrective Actions – My Work

My Work

Refresh List

| Case ID ▼ | Task Description ▼ | Case Description ▼ | Case Status ▼ | Firm Name ▼ | Comments |
|------------|----------------------------|--------------------|---------------------|-------------|----------|
| COA-111724 | Complete Corrective Action | Corrective Actions | Pending-CA Assigned | | |
| COA-111726 | Complete Corrective Action | Corrective Actions | Pending-CA Assigned | | |

Review (RVW) – Corrective Actions -- COA

Home

My Work

COA-111726

Corrective Actions

Perform

TR Review

Assign to RAB

Awaiting Committee Decision

Enter Committee Decision

Resolve - Complete

[Show all steps](#)

To Do

Additional Information

Perform Followup
Complete Corrective Action

⌚ Due in 14 days from now

Review Details

Review Number

[REDACTED]

Firm Name

[REDACTED]

RAB Code

ASERBG

Review Status

Pending-Corrective- Actions

Review Type

System Review

State

NPRC

RAB Description

Team Type

FOF

Firm Number

[REDACTED]

Meeting Date

01/18/2017

Tools

[☆ Follow](#)[🏷 Tags](#)[🔗 Review](#)[📄 Related](#)[🖨 Print Audit Trail](#)[📍 Where am I](#)

Follow-up Details

Follow-up Code

011

Number Of Hours

0

Follow-up Code Description

Agree to Hire TC/Outside Party to Perform Inspection

Date Action Should Be Completed

06/30/2017

Action To Be Taken*

--Select--

Comments

Submit

Review (RVW) – Corrective Actions -- COA



Peer Review Program

[Home](#)[Manage My Firm\(s\)](#)[My Reviews](#)[Reviewer Profile](#)[Home](#)[My Work](#)

COA-111726

Follow-up Details

| | | |
|-----------------|--|---------------------------------|
| Follow-up Code | Follow-up Code Description | Date Action Should Be Completed |
| 011 | Agree to Hire TC/Outside Party to Perform Inspection | 06/30/2017 |
| Number Of Hours | | |
| 0 | | |

Action To Be Taken *

Complete

Comments

Upload Corrective Action or Implementation Plan Documents

| Document Type | Document Name | Description |
|----------------------|---|----------------------|
| Support for CA or IP | Corrective Action Support.pdf | Support for CA or IP |

Add document

Submit

Review (RVW) – Corrective Actions – Submission

Corrective Actions

Perform

TR Review

Assign to RAB

Awaiting Committee Decision

Enter Committee Decision

Resolve - Complete

Show all steps

You have submitted your corrective actions. You will be notified if additional follow up is required.

Additional Information

Follow Up Details

Related Cases

Notes

Letters

Attachments

Review Details

| | | |
|-----------------------------|-----------------|--------------|
| Review Number | Review Type | Team Type |
| | System Review | FOF |
| Firm Name | State | Firm Number |
| | NPRC | |
| RAB Code | RAB Description | Meeting Date |
| ASERBG | | 01/18/2017 |
| Review Status | | |
| Pending-Corrective- Actions | | |

Follow-up Details

| | | |
|-----------------|--|---------------------------------|
| Follow-up Code | Follow-up Code Description | Date Action Should Be Completed |
| 011 | Agree to Hire TC/Outside Party to Perform Inspection | 06/30/2017 |
| Number Of Hours | | |
| 0 | | |

Follow-up Decision

| | |
|---------------------|------------|
| Action To Be Taken | Complete |
| Comment on Decision | |
| Firm Submitted Date | 05/15/2017 |

Tools

- Follow

Tags

Print Audit Trail

Related



Reviewer Resume Updates

Reviewer Profile



Reviewer Profile

Enter/Update Resume >

Feedback Forms >

Monitoring Codes >

Announcements

[Read All](#)

Recent Work

| | |
|-------------------|------------|
| Review | RVW-316937 |
| Scheduling | SCH-321542 |
| Resume Update | RES-14226 |
| Update Enrollment | UPD-12 |
| Review | RVW-313565 |


Reviewer Resume Updates - Instructions

AICPA[®] Peer Review Program

Home | Manage My Firm(s) | My Reviews | Reviewer Profile

Home | My Work | RES-14226

▼

Resume Update (RES-14226) : New 

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4

5

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Instructions

Contact Info

Qualifications & Courses

Practice Areas & Industry Codes

Specialist

Summary

Acknowledgement

Instructions

Click 'Next' to add/update your reviewer resume.
[Click Here](#) to view the full list of requirements needed to perform peer reviews in AICPA Peer Review Program, including reviews administered by the National Peer Review Committee.

Reviewer Resume Updates – Contact Info

Member Information

Member Number ⓘ 57598

Member Name

Firm Number

E-mail Address

Telephone Number

Member Address Line1

Member Address Line 2

City

State

Zip Code

Initial Resume Entry Date

Last Updated By

Last Updated Date

Initial Qualification Date



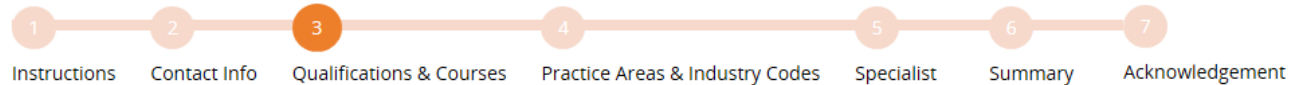
Associated Firms

| Firm Number | Firm Name |
|--------------|------------|
| 900005401228 | [REDACTED] |

Do you want to: ⓘ Create or Update Resume ▼

Reviewer Resume Updates – Qualifications & Courses

Resume Update (RES-14226): New



Peer Reviewer Requirements

To be a peer reviewer, you must be currently active in public practice at a supervisory level in the accounting or auditing function of a firm enrolled in the program, as a partner of the firm, or as a manager or person with equivalent supervisory responsibilities. To be considered currently active in the accounting or auditing function, a reviewer should be presently involved in the accounting or auditing practice of a firm supervising one or more of the firm's accounting or auditing engagements or carrying out a quality control function on the firm's accounting or auditing engagements.

Do you meet this requirement? ☒ Yes ☐ No

Are you currently practicing as one of the following?

| Select | Role | |
|----------------------------------|------------------------------|--|
| <input checked="" type="radio"/> | Partner | |
| <input type="radio"/> | Senior Manager or equivalent | |
| <input type="radio"/> | Manager or equivalent | |
| <input type="radio"/> | | |

Reviewer Resume Updates – Qualifications & Courses

Home

My Work

RES-14226

Leased and per diem staff

Have you spent the last five years in public accounting in the accounting and auditing function?

☒ Yes

☐ No

Do you posses a current license to practice as a certified public accountant?

☒ Yes

☐ No

Have you met the minimum CPE requirements for peer reviewers under Interpretation [No.31d-1](#) to the Standards for Performing and Reporting on Peer Reviews for the AICPA Peer Review Program ?

☒ Yes

☐ No

Have you or your firm's ability to practice accounting and/or auditing been limited or restricted in any way by a regulatory, monitoring, or enforcement body (e.g., DOL, GAO, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, and AICPA Joint Trial Board)? **You are required to inform us of any communications relating to limitations or restrictions, and any changes/updates to those communications, at any time.**

I've been limited/restricted

☐ Yes

☒ No

My firm/office has been limited/restricted

☐ Yes

☒ No

A firm/office I'm associated with has been limited/restricted

☐ Yes

☒ No

Have you or your firm's received any notifications on allegations or investigations regarding your/your firm's ability to practice accounting and/or auditing from a regulatory, monitoring, or enforcement body (e.g., DOL, GAO, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, and AICPA Joint Trial Board)? **You are required to inform us of any notificaitons relating to allegations or investigations, and any changes/updates to those notifications, at any time.**

I have received these notifications

☐ Yes

☒ No

My firm/office has received these notifications

☐ Yes

☒ No

A firm/office I'm associated have received these notifications

☐ Yes

☒ No


Reviewer Resume Updates – Qualifications & Courses

Home


My Work

RES-14226

Courses

Please add/update the training courses you have attended on performing peer reviews or otherwise met the training criteria for review or team captains. 


Training Course List

Select One 

Date



Add Courses

| Code | Course Description | Date | |
|------|--|------------|---|
| 330 | AICPA Peer Review Must-Select Industry Update: Employee Benefit Plans | 08/08/2016 |  |
| 7 | 7 - AICPA Peer Review Conference - General Session | 08/10/2016 |  |
| 340 | 340 - AICPA Peer Review Must-Select Industry Update: Governmental--Government Auditing Standards | 08/08/2016 |  |
| 316 | 316 - Employee Benefit Plan Optional Conference Session | 08/02/2015 |  |
| 317 | 317 - Government Auditing Standards Optional Conference Session | 08/02/2015 |  |
| 7 | 7 - AICPA Peer Review Conference - General Session | 08/04/2015 |  |
| 130 | 130 - Advanced Course: Overview of the Peer Review Program Standards | 05/24/2011 |  |
| 7 | 7 - AICPA Peer Review Conference - General Session | 08/06/2013 |  |
| 7 | 7 - AICPA Peer Review Conference - General Session | 11/14/2008 |  |
| 2 | Advanced Training Course for Reviewers: Current Issues in Practice Monitoring (through May 2013) | 06/21/2005 |  |
| 1 | How to Conduct a Review Under the AICPA Practice Monitoring Programs (2 days) | 06/25/2002 |  |

Save

<< Back

Next >>

Reviewer Resume Updates – Practice Areas & Industry Codes

Resume Update (RES-14226) : New



Reply to the questions for each practice area in which you have experience and deem yourself qualified to review engagements. We will determine and advise you of your experience code based on your responses.

EXPERIENCE CODES

- A – Currently (presently involved in) supervising or performing engagements in your own firm; performing Engagement Quality Control Reviews on engagements in your own firm; or performing the inspection of engagements as part of your firm's monitoring process and currently meeting relevant, industry specific educational requirements, as applicable. ⓘ
- B – Recently (within 5 years) supervising or performing engagements in your own firm and currently meeting relevant, industry specific educational requirements, as applicable.
- C – Recently (within 5 years) performing Engagement Quality Control Reviews on engagements in your own firm; or supervising or performing the inspection of engagements as part of your firm's monitoring process and currently meeting relevant, industry specific educational requirements, as applicable.
- O – Other – Currently supervising or performing engagements for a firm; performing Engagement Quality Control Reviews on engagements for a firm; or supervising or performing the inspection of engagements as part of a firm's monitoring process when the peer reviewer is neither a partner nor a professional employee of the firm.
- N/A – Not Applicable

Appropriateness of Experience Codes:

The experience code assigned will be driven by your responses to the questions. Responses should be accurate and reflective of your experience so that the experience code assigned is appropriate. ⓘ

Carefully consider and use judgment in determining how the experience codes apply to your own experiences. Some items to consider include but are not limited to:

- the number of engagements performed
- the complexity of the engagements
- others involved in the engagements
- the timing of engagements.

A reviewer should also be cautious of practice areas in which there is a significant public interest or industries in which new standards have been implemented.

In those cases, in which new industry standards or practices have occurred in the most recent year, it may be necessary to have "current" practice experience in that practice area in order to have "recent" practice. If you have not performed an engagement in a practice area in recent years, you should carefully consider your ability to detect engagement matters, findings and deficiencies in that industry before agreeing to perform a peer review of a firm with a client(s) in that practice area.

Reviewer Resume Updates – Practice Areas & Industry Codes

There is an expectation that you are sufficiently-equipped to address issues that arise in a practice area depending on your experience code. **If you believe the experience code assigned is not reflective of your experience, you should reassess your responses, since you should not accept an experience code for a practice area you are not sufficiently qualified to review.**

Importance of Updating your Reviewer Resume on a Timely Basis

You are required to update your reviewer resume on an annual basis so that it accurately reflects your qualifications, including recent practice area experience. If you are delayed in updating your resume on a timely basis, we will adjust your experience codes as necessary to reflect that you are only 'recently' involved in a practice area, instead of currently involved in it.

Practice Areas

| Select | Code | Practice Areas | Type of Involvement | Report Date of Last Engagement involved in | Range of Engagements | Currently meeting relevant, Industry specific educational requirements | If not involved for your own firm, specify firm name of the firm | Experience Code Based on Your Input |
|-------------------------------------|------|--|---------------------|--|----------------------|--|--|-------------------------------------|
| <input checked="" type="checkbox"/> | 2 | Engagements under SSARS | Performing | 1/15/2017 | 6-10 | Yes | Select one | A |
| <input checked="" type="checkbox"/> | 3 | Prospective Financial Statements | Supervising | 1/31/2017 | 2-5 | Yes | Select one | A |
| <input checked="" type="checkbox"/> | 5 | Engagements Under Government Auditing Standards (Yellow Book) (Excluding OMB Single Audit Engagements) | carrying a quality | 2/15/2017 | 6-10 | Yes | Select one | A |
| | | Audits of Federally Insured Depository | | | | | | |

Have you met the Yellow Book CPE Requirements?

☒ Yes
 ☐ No

Reviewer Resume Updates – Practice Areas & Industry Codes

Practice Industries

| Select | Code | Industry Type | Type of Involvement | Report Date of Last Engagement involved in | Range of Engagements | Currently meeting relevant, Industry specific educational requirements | If not involved for your own firm, specify firm name of the firm | Experience Code Based on Your Input |
|-------------------------------------|------|-------------------------------------|---------------------|--|----------------------|--|--|-------------------------------------|
| <input type="checkbox"/> | 125 | Banking | | | | | | |
| <input type="checkbox"/> | 145 | Casinos | | | | | | |
| <input checked="" type="checkbox"/> | 150 | Colleges and Universities | Supervising | 1/31/2017 | 2-5 | Yes | Select one | A |
| <input checked="" type="checkbox"/> | 155 | Common Interest Realty Associations | Supervising | 10/31/2015 | 6-10 | Yes | Select one | B |
| <input checked="" type="checkbox"/> | 165 | Construction Contractors | Performing | 9/30/2016 | 11-20 | Yes | Select one | A |

Peer Reviewer Qualifications

Are you willing to perform CART engagement reviews?

☒ Yes
 ☐ No

Are you willing to serve as a team member on peer reviews conducted by other firms?

☒ Yes
 ☐ No

Are you willing to serve as an outside consultant for another firm, to perform pre-issuance reviews, engagement quality control reviews, monitoring (post-issuance review, inspection procedures, a quality control document review, etc.) or other similar procedures?

☒ Yes
 ☐ No

Reviewer Resume Updates – Practice Areas & Industry Codes

In those cases, in which new industry standards or practices have occurred in the most recent year, it may be necessary to have “current” practice experience in that practice area in order to have “recent” practice. If you have not performed an engagement in a practice area in recent years, you should carefully consider your ability to detect engagement matters, findings and deficiencies in that industry before agreeing to perform a peer review of a firm with a client(s) in that practice area.


There is an expectation that you are sufficiently-equipped to address issues that arise in a practice area depending on your experience code. **If you believe the experience code assigned is not reflective of your experience, you should reassess your responses, since you should not accept an experience code for a practice area you are not sufficiently qualified to review.**

Importance of Updating your Reviewer Resume on a Timely Basis

You are required to update your reviewer resume on an annual basis so that it accurately reflects your qualifications, including recent practice area experience. If you are delayed in updating your resume on a timely basis, we will adjust your experience codes as necessary to reflect that you are only ‘recently’ involved in a practice area, instead of currently involved in it.

| Practice Areas | | | | | | | | |
|-------------------------------------|------|---|---------------------|--|--|--|--|-------------------------------------|
| Select | Code | Practice Areas | Type of Involvement | Report Date of Last Engagement involved in | Report Date of Last Engagement involved in | Report Date of Last Engagement involved in | Report Date of Last Engagement involved in | Experience Code based on Your Input |
| <input checked="" type="checkbox"/> | 403 | ESOP Plans | Supervising | 10/15/2016 | 2-5 | Yes | Select one | A |
| <input type="checkbox"/> | 405 | Other ERISA Plans | | | | | | |
| <input checked="" type="checkbox"/> | 440 | Carrying Broker-Dealers | Supervising | 2/15/2017 | 2-5 | Yes | Select one | A |
| <input type="checkbox"/> | 460 | Entities subject to Regulation Crowdfunding | | | | | | |
| <input type="checkbox"/> | 500 | School Districts | | | | | | |

Message from webpage

 Please correct flagged fields before submitting the form!

OK

Reviewer Resume Updates – Practice Areas & Industry Codes

Home

My Work

RES-14226

| | | | | | | | | |
|--------------------------|-----|---|--|--|--|--|--|--|
| <input type="checkbox"/> | 505 | Governments | | | | | | |
| <input type="checkbox"/> | 510 | Other Federal Compliance Audit and Attestation Engagements not otherwise identified | | | | | | |

Have you met the Yellow Book CPE Requirements?

☒ Yes
 ☐ No

Practice Industries

| Select | Code | Industry Type | Type of Involvement | Report Date of Last Engagement involved in | Range of Engagements | Currently meeting relevant, Industry specific educational requirements | If not involved for your own firm, specify firm name of the firm | Experience Code Based on Your Input |
|-------------------------------------|------|---|---|--|---|--|--|-------------------------------------|
| <input checked="" type="checkbox"/> | 110 | Agricultural, Livestock, Forestry & Fishing | <div>* Required Field</div> <div>Select One</div> | <div>* Required Field</div> <div></div> | <div>* Required Field</div> <div>Select One</div> | <div>* Required Field</div> <div>Select One</div> | <div>Select one</div> | A |

Reviewer Resume Updates – Practice Areas & Industry Codes

Resume Update (RES-14226) : New



Your input does not correlate to practice area and industry information from your firm's last peer review. Below are some of the more significant differences. Please help us understand them.

| Select | Code | Practice Areas | Type of Involvement | Report Date of Last Engagement involved in | Range of Engagements | Currently meeting relevant, Industry specific educational requirements | Experience Code Based on your Input | If not involved for your own firm, specify firm name of the firm | Explain the Reason |
|--------|------|--|-------------------------------------|--|----------------------|--|-------------------------------------|--|--|
| ✓ | 2 | Engagements under SSARS | Performing | 01/2017 | 6-10 | Yes | A | | Firm attained the client since its last peer review |
| ✓ | 3 | Prospective Financial Statements | Supervising | 01/2017 | 2-5 | Yes | A | | Firm withdrew from client since its last peer review |
| ✓ | 5 | Engagements Under Government Auditing Standards (Yellow Book) (Excluding OMB Single Audit Engagements) | carrying a quality control function | 02/2017 | 6-10 | Yes | A | | Firm's last peer review data is erroneous |
| ✓ | 9 | Audits Under Statements on Auditing Standards | Supervising | 02/2017 | 11-20 | Yes | A | | Other |
| | | Other Attest Services Performed under SSAEs | | | | | | | |

Reviewer Resume Updates – Specialist

Home

My Work

RES-14226

Resume Update (RES-14226) : New

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Instructions

Contact Info

Qualifications & Courses

Practice Areas & Industry Codes

Non Matching PracticeAreas

Specialist

Summary

Acknowledgement

Oversight Specialist

Do you want to become an Oversight specialist?

☐ Yes

☒ No

If you have any questions about becoming an oversight specialist, please contact Karl Ruben at kruben@aicpa-cima.com.

SOC Specialist

Do you want to become an expert specialist?

☐ Yes

☒ No

Reviewer Resume Updates – Summary

HomeMy WorkRES-14226

Resume Update (RES-14226) : New

12345678

InstructionsContact InfoQualifications & CoursesPractice Areas & Industry CodesNon Matching PracticeAreasSpecialistSummaryAcknowledgement

> Member Information

> Qualification

> Industries And Practice Areas

> Non Matching Practice Areas

> Specialist Information

> Acknowledgements

Reviewer Resume Updates – Acknowledgement

Resume Update (RES-14226) : New



| Select | Acknowledgements |
|-------------------------------------|---|
| <input checked="" type="checkbox"/> | I confirm that the information provided is true to the best of my knowledge and accurately reflects my experience to perform peer reviews as of this date. I have read the requirements to be a peer reviewer Click here to Visit and understand my responsibility to be in compliance with them as a peer reviewer. If hired to perform a review under the AICPA Peer Review Program, I agree to perform and report on that review in accordance with the AICPA Peer Review Program's standards and to cooperate fully in all matters related to the review. I agree not to conduct any review until the arrangements for the review have been approved by the administering entity. |

Reviewer Resume Updates – Submission

Resume Update

Update Resume ✓

Approve

Resolve

Show all steps

Your reviewer resume has been submitted. Your resume is available for public viewing at peerreview.aicpa.org. Your reviewer qualifications will be evaluated when a firm attempts to add you to their review.

Additional Information

- Resume Update
- Firm Details
- Oversight Flags
- Related Case(s)
- Notes
- Attachments

- > Member Information
- > Qualification
- > Industries And Practice Areas
- > Non Matching Practice Areas
- > Specialist Information
- > Acknowledgements

Resources and Links

- Getting Started in PRIMA Document (<http://www.aicpa.org/InterestAreas/PeerReview/DownloadableDocuments/GetStartPRIMA.pdf>)
- Trainings and Resources on PRIMA (aicpa.org/PRIMA)
- Access PRIMA via <https://prima.aicpa.org>
- Knowledge Base – sign into PRIMA and click Help in the upper right-hand corner
- System notifications from prima@aicpa.org
- Send feedback or suggestions to primafeedback@aicpa.org



Questions?



Thank you