

**TABLE OF  
PEER REVIEW PROGRAM MANUAL (PRPM)  
SECTIONS NUMBERS, TITLES AND DATES LAST MODIFIED**

*Note: Updates are bolded*

Section Number	Section Title
<b>Sections Available to the Public – Professional Standards</b>	
	AICPA Standards for Performing and Reporting on Peer Reviews (Effective for Peer Reviews Commencing On or After May 1, 2022) (Updated through issuance of Peer Review Standards Update No. 1, <i>Omnibus Enhancements and Technical Corrections</i> , effective for peer reviews commencing on or after June 1, 2023.)
PR-C section 100	Concepts Common to All Peer Reviews
PR-C section 200	General Principles and Responsibilities for Reviewers
PR-C section 210	General Principles and Responsibilities for Reviewers — System Reviews
PR-C section 220	General Principles and Responsibilities for Reviewers — Engagement Reviews
PR-C section 300	General Principles and Responsibilities for Reviewed Firms
PR-C section 310	General Principles and Responsibilities for Reviewed Firms — System Reviews
PR-C section 320	General Principles and Responsibilities for Reviewed Firms — Engagement Reviews
PR-C section 400	General Principles and Administration Responsibilities
PR-C section 410	The Report Acceptance Process
PR-C section 420	Corrective Actions and Implementation Plans
PR-C section 430	Reviewer Monitoring and Performance

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
<b>Sections Available Only to AICPA Members – Engagement Checklists and Other Practice Aids</b>		
<b>PRP Section 4,000 - System Reviews</b>		
4,440	10/2020	Supplemental Guidelines for Review of Quality Control Policies and Procedures for Engagements Performed in Accordance with Government Auditing Standards (Yellow Book) 2018 Revision
4,500	4/2022 (prev. 1/2017)	Guidelines for Review of Quality Control Policies and Procedures for a Sole Practitioner with No Personnel
4,550	4/2022 (prev. 1/2017)	Guidelines for Testing Compliance with Quality Control Policies and Procedures for a Sole Practitioner with No Personnel
4,600	4/2022 (prev. 1/2017)	Guidelines for Review of Quality Control Policies and Procedures for Firms with Two or More Personnel
4,650	4/2022 (prev. 1/2017)	Guidelines for Testing Compliance with Quality Control Policies and Procedures for Firms with Two of More Personnel
4,700	1/2017 (prev. 5/2015)	Staff Interview Questionnaire
4,800	5/2023 (prev. 4/2022)	Summary Review Memorandum - Fillable PDF
4,800	5/2023 (prev. 4/2022)	Summary Review Memorandum - Excel File
4,900	5/2023 (prev. 4/2022)	Team Captain Checklists - Fillable PDF File
4,900	5/2023 (prev. 4/2022)	Team Captain Checklists - Excel File
<b>4,950</b>	<b>10/2023 (prev. 5/2023)</b>	<b>Technical Reviewer's Checklist for System Reviews</b>

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
<b>PRP Section 5,000 - System Reviews of Firms Closely Aligned with Non-CPA Owned Entities</b>		
5,100	5/2023 (prev. 12/2016)	Supplemental Guidelines for Review and Testing of Quality Control Policies and Procedures for Non-CPA Owned Entities Closely Aligned with a CPA Firm
<b>PRP Section 6,000 – Engagement Reviews</b>		
6,300	5/2023 (prev. 4/2022)	Review Captain Summary - Fillable PDF
6,300	5/2023 (prev. 4/2022)	Review Captain Summary – Excel
6,950	10/2023 (prev. 5/2023)	<b>Technical Reviewer's Checklist for Engagement Reviews</b>
<b>PRP Section 20,000 and 21,000 – Peer Review Engagement Checklists – System Reviews</b>		
20,100	4/2022 (prev. 6/2021)	Instructions for Use of Peer Review Engagement Checklists – System Reviews
20,200	5/2023 (prev. 10/2021)	General Compilation Engagement Checklist for engagements performed in accordance with SSARS ( <i>use for System Reviews or Engagement Reviews</i> )
20,250	5/2023 (prev. 10/2021)	General Preparation Engagement Checklist for engagements performed in accordance with SSARS ( <i>use for System Reviews or Engagement Reviews</i> )
20,300	5/2023 (prev. 10/2021)	General Review Engagement Checklist (for engagements performed in accordance with SSARS ( <i>use for System Reviews or Engagement Reviews</i> ))
20,400	5/2023 (prev. 10/2021)	General Audit Engagement Checklist
20,500	5/2023 (prev. 10/2020)	Governmental Audit Engagement Checklist
20,600	5/2023 (prev. 10/2021)	Not-for-Profit Audit Engagement Checklist
20,700	10/2023 (prev. 10/2022)	<b>Employee Benefit Plan Audit Engagement Checklist</b>

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
20,800	10/2020 (prev.4/2018)	Supplemental Checklist for Review of Prospective Financial Statement Engagements
20,900	10/2020 (prev.12/2017)	Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 18) <i>(use for System Reviews or Engagement Reviews)</i>
20,900A	10/2020 (prev.4/2020)	Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 19) <i>(use for System Reviews or Engagement Reviews)</i>
20,900B	10/2022	Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 21) <i>(use for System Reviews or Engagement Reviews)</i>
21,000	10/2020 (prev.12/2017)	Examination Attestation Engagement Checklist <i>(use for engagements performed in accordance with SSAE No. 20)</i>
21,000A	10/2022	Examination Attestation Engagement Checklist (For Engagements Performed in accordance with SSAE No. 21)
21,050	10/2020 (prev.4/2018)	Review Attestation Engagement Checklist <i>(use for engagements performed in accordance with SSAE No. 20)(use for System Reviews or Engagement Reviews)</i>
21,050A	10/2022	Review Attestation Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 22) <i>(use for System Reviews or Engagement Reviews)</i>
21,100	12/2017 (prev.05/2015)	Reporting on Controls at a Service Organization Checklist (SOC1® Reports) <b><i>(use for engagements performed in accordance with SSAE No. 18)</i></b>
21,100A	10/2022	Reporting on Controls at a Service Organization Checklist (SOC1® Reports) (for engagements performed in accordance with SSAE No. 21)
21,150	9/2018 (prev.12/2017)	Reporting on Controls at a Service Organization Checklist (SOC2® Reports) <i>(use 5/2023 SSAE Profile)</i>
21,150A	5/2023	Reporting on Controls at a Service Organization Checklist (SOC2® Reports) (For Engagements Performed in Accordance with SSAE No. 21) <i>(use 5/2023 SSAE Profile)</i>

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21,200	10/2021 (prev.9/2018)	Public Company Accounting Oversight Board (PCAOB) Audit Engagement Checklist
<b>PRP Section 22,000 – Peer Review Engagement Checklist Supplements</b>		
21,300	10/2022 (prev.10/2021)	Supplemental Checklist for Review of Agreed--Upon Procedures Related to the Securities Investor Protection Corporation (SIPC) Assessment Reconciliation for Broker Dealers
22,010	4/2020 (prev.12/2017)	Supplemental Checklist for Review of Banks and Savings Institutions Audit Engagements
22,040	12/2017 (prev.4/2014)	Supplemental Checklist for Review of Construction Contractor Engagements ( <i>Use 22040A for engagements performed in accordance with ASC Topic 606</i> )
22,040A	10/2020 (prev.10/2019)	Supplemental Checklist for Review of Construction Contractor Engagements ( <i>For engagements performed in accordance with ASC Topic 606</i> )
22,060	10/2020 (prev.12/2017)	Supplemental Checklist for Review of Common Interest Realty Associations
22,070	10/2019 (prev.12/2017)	Supplemental Checklist for Review of Engagements of Health Care Organizations
22,080	10/2021 (prev.12/2017)	Supplemental Checklist for Review of Audits of For-Profit Housing and Urban Development (HUD) Engagements
22,090	4/2018 (prev.4/2014)	Supplemental Checklist for Review of Personal Financial Statement Engagements
22,100 Part A-UG	4/2022 (prev. 4/2020)	Supplemental Checklist for Review of Single Audit Engagements - Part A (Uniform Guidance)
22,100 Part B-UG	4/2022 (prev. 4/2020)	Supplemental Checklist for Review of Single Audit Engagements – Part B (Uniform Guidance)

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22,110	10/2020	Supplemental Checklist for Review of Audit Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) 2018 Revision
22,120	10/2020	Supplemental Checklist for Review of Attestation Engagements and Reviews of Financial Statements Performed in Accordance With Government Auditing Standards (Yellow Book) 2018 Revision
22,130	4/2019 (prev.4/2018)	Supplemental Checklist for Review of Audit Engagements of State and Local Governments Participating in Defined Benefit Pension Plans and/or Postemployment Benefits Other Than Pensions (OPEB)
22,300	5/2023 (prev.10/2021)	Financial Reporting and Disclosure Checklist ( <i>use for System Reviews or Engagement Reviews</i> )
22,400	4/2019 (prev.12/2017)	FRF for SMEs™ Financial Reporting and Disclosure Checklist
<b>PRP Section 23,000 – Peer Review Engagement Checklists - Engagement Reviews</b>		
23,100	10/2020 (prev. 04/2019)	Instructions for Use of Reviewer's Engagement Checklists - Engagement Reviews
<b>Reminder for Engagement Reviews:</b> Checklists to review engagements in an Engagement Review use the same engagement checklists as those for a System Review.		
<b>Profiles</b>		
SSARS Profile	5/2023 (prev.10/2021)	Engagement Profile for Engagements Performed in Accordance With SSARS
20,400P	5/2023 (prev.10/2021)	General Audit Engagement Checklist
20,500P	5/2023 (prev.10/2020)	Governmental Audit Checklist
20,600P	5/2023 (prev.10/2021)	Not-for-Profit Audit Engagement Checklist
<b>20,700P</b>	<b>10/2023 (prev.10/2022)</b>	<b>Employee Benefit Plan Audit Engagement Checklist</b>
SSAE Profile	5/2023 (prev.10/2022)	Engagement Profile for Engagements Performed in Accordance With SSAEs
21,200P	10/2021 (prev. 9/2018)	Public Company Accounting Oversight Board (PCAOB) Audit Engagement Checklist

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<b>Other Peer Review Practice Aids - Toolkits</b>		
<b>System Review Practice Management Toolkit</b>		
		<b>Engagement Acceptance Tools</b>
24,100	6/2021 (prev.12/2016)	Scoping Tool (to assist in preparing budget and fee estimate)
		<b>Planning Tools</b> (initial items to send to the reviewed firm upon approval by administering entity)
24,110	10/2019 (prev.5/2015)	System Review Engagement Letter
24,120	6/2021 (prev.12/2016)	Information Request – System Review
24,130	6/2021 (prev.10/2019)	List of A&A Engagements & Review Summary - Population & Reviewed Statistics
24,140	12/2016 (prev.5/2015)	Transmittal of Initial Items to Firm
		<b>Preliminary Work Tools</b> (tools to use once you receive planning information back from reviewed firm)
24,150	6/2021 (prev.10/2020)	Peer Review Risk Assessment Tool-Fillable PDF
24,150	10/2021	Peer Review Risk Assessment Tool-Excel File
24,160	5/2015	Transmittal of Engagement Selections and Profiles
24,170	6/2021 (prev.10/2019)	Index for System Review Working Papers
		<b>Fieldwork and Completion Tools</b>
24,190	5/2023 (prev. 4/2022)	Illustrative Representation Letter – System Reviews
24,195	4/2019 (prev.5/2015)	Transmittal To Firm (of report)
24,300	5/2023 (prev. 4/2022)	Illustrative Examples of the Reviewer’s Report - System Reviews
24,400	4/2022 (prev. 4/2019)	Illustrative Examples of a Firm’s Letter of Response – System Reviews
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<b>Engagement Review Practice Management Toolkit<sup>1</sup></b>		
		<b>Engagement Acceptance</b>
25,200	5/2015	Scoping Tool (to assist in preparing budget and fee estimate)
		<b>Planning</b> (Initial items to send to reviewed firm upon approval by administering entity)
25,210	10/2019 (prev.5/2015)	Engagement Review Engagement Letter
25,220	10/2020 (prev.10/2019)	Information Request – Engagement Review
25,230	10/2019 (prev.4/2019)	Engagement Summary Form
25,240	5/2023 (prev. 4/2022)	Illustrative Representation Letter – Engagement Reviews
		<b>Preliminary Work</b> - Tools to use once you receive planning information back from reviewed firm
25,250	5/2015	Transmittal of Engagement Selections & Questionnaires
		<b>Fieldwork and Completion</b>
25,270	10/2020 (prev.4/2019)	Index For Engagement Review Working Papers
25,290	4/2019 (prev.5/2015)	Transmittal of Report to Reviewed Firm
25,310	4/2022 (prev. 2/2017)	Illustrative Examples of the Reviewer’s Report – Engagement Reviews
25,410	4/2022 (prev. 4/2019)	Illustrative Examples of a Firm’s Letter of Response – Engagement Reviews

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<sup>1</sup> All Engagement Review Toolkit documents were renumbered to 25,000s