PRP Section 3400
Technical Reviewer's Checklists

Technical reviews are required to be performed by administering entities (AE) on all peer reviews. The role of the AE's technical reviewer is to assist the report acceptance body (RAB) in its report acceptance and oversight functions. To carry out this role, a technical reviewer completes a Technical Reviewer's Checklist.

- Exhibit 1—SYSTEM REVIEW TECHNICAL REVIEWER'S CHECKLIST
- Exhibit 2—ENGAGEMENT REVIEW TECHNICAL REVIEWER'S CHECKLIST

EXHIBIT 1—SYSTEM REVIEW TECHNICAL REVIEWER'S CHECKLIST

Reviewed Firm:	
Review Number:	
Team Captain:	
Date Workpapers Submitted:	
Technical Reviewer:	
Date of Technical Review:	
Number of Matters for Further Consideration (MFCs):	
Number of Findings for Further Consideration (FFCs):	
Current Report Rating:	
Current Year-End:	
Prior Report Rating:	
Prior Year-End:	
Prior Team Captain:	
Prior Corrective Action (if applicable)	
Prior Implementation Plan (IMP) (if applicable)	
Number of Prior FFCs:	

Technical Reviewer Recommendations	Check Box
Accept as Presented	☐
Acceptance Delayed Subject To (See Comments Below)	☐
Acceptance Deferred (See Comments Below)	☐
Accept with IMP (on FFCs)	☐
Corrective/Follow Up Action (On Deficiencies/ Significant Deficiencies in Report)	☐
RAB Consultation Needed (See Comments Below)	☐
Feedback form or Deficiency Letter attached	☐
Recommended for Oversight	☐

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Corrective Action ☐	Due Date
IMP ☐	

Technical Reviewer Comments on Delay/Deferral and RAB Consultation:

Technical Reviewer Notes for RAB:

TECHNICAL REVIEW PROCEDURES

	Yes	No	N/A	Comments and/or Explanation
Administrative Consider information in PRIMA and the referral database when answering these questions.				
1. Based on a review of the administrative checklist, did the firm request any of the following? • Due date extension • YE change • Scope limitation waiver • Off-site review If yes, provide information for RAB consideration.	☐	☐	☐	_____
2. Have all team members been added and approved in PRIMA? If team member approvals are not appropriate, consider whether feedback should be issued to the team captain.	☐	☐	☐	_____
3. Do the review team members, review team firms or reviewed firm have entries included in the referral database? If yes, provide information for RAB consideration.	☐	☐	☐	_____
4. Does the team captain or team members have significant feedback or other performance issues from the last three years? If yes, summarize performance history for RAB consideration.	☐	☐	☐	_____
5. Have you reviewed the oversight flags in PRIMA and evaluated the impact (if any) on the review?	☐	☐	☐	_____
Planning				
1. Did the team captain perform and document an appropriate risk assessment, including discussion of inherent and control risk factors and detection risk conclusions in compliance with paragraphs .46–.52 in the PRPM and Interpretation 52-1?	☐	☐	☐	_____
2. Does the Summary Review Memorandum (SRM) discuss firm changes since the prior review that may affect the risk assessment and engagement selection, such as, partner changes, rapid growth, loss of clients or mergers?	☐	☐	☐	_____
3. If the reviewed firm has more than one office, did the risk assessment include factors associated with individual offices that could impact the firm's ability to consistently maintain compliance with its quality control policies and procedures?	☐	☐	☐	_____
4. If a copy of a referral or Required Corrective Action (RCA) letter relating to allegations or restrictions was sent to the reviewer, did the reviewer appropriately address in the risk assessment?	☐	☐	☐	_____
5. Did the team captain perform appropriate procedures for reliance on quality control materials (QCM)?	☐	☐	☐	_____

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	Yes	No	N/A	Comments and/or Explanation
6. Were there any "no" answers on the Explanation of No Answers page of the Quality Control Design checklist? If yes, did the team captain discuss the "no" answers in the risk assessment and engagement selection?	☐	☐	☐	_____
7. Were there any "no" answers on the Explanation of No Answers page of the Government Auditing Standards Supplemental Quality Control Design checklist? If yes, did the team captain discuss the "no" answers in the risk assessment and engagement selection?	☐	☐	☐	_____
8. Were there any "no" answers on the Explanation of No Answers page of the Quality Control Compliance checklist?	☐	☐	☐	_____
Scope and Engagement Selections				
1. Did the team captain reconcile discrepancies between the firm's engagement listing and the Peer Review Information (PRI) form?	☐	☐	☐	_____
2. Did the team captain select a reasonable cross-section of offices and engagements in compliance with paragraphs .56–.63 in the PRPM and related interpretations? The scope of engagements should consider "must select" engagements, industry concentrations and other significant or high-risk areas of the firm's practice as well as other areas identified during the review. Consider whether the following were addressed: • industries of the engagements in the "Other SAS" category • firm concentrations • partner selection • engagement selection by office location • selection of engagements outside of peer review year • if the team captain chose not to select a level of service or type of engagement in a specialized industry, the team captain's basis for those decisions, including, the unique risks of each type of ERISA engagement • justification for selecting a small percentage of engagements or hours	☐	☐	☐	_____
3. Was the surprise engagement selected in accordance with the Standards and other related guidance?	☐	☐	☐	_____
4. Does the firm perform must-select engagements? If yes, which of the following does it perform and was at least one of the applicable engagements selected?	☐	☐	☐	_____
☐ GAS ☐ Single Audit ☐ EBP ☐ FDICIA ☐ Broker-Dealers ☐ SOC 1 or SOC 2				

	Yes	No	N/A	Comments and/or Explanation
Checklists				
1. Were the required checklists and forms current, and do they appear to have been completed in a professional manner?	☐	☐	☐	_____
***Government Auditing Standards*—Single Audit Engagements**			☐	**Not Applicable**
1. Do you have the necessary CPE to review the Single Audit profiles and checklists? If not, another technical reviewer or RAB member should perform the review of the engagement profile and checklist.	☐	☐	☐	_____
2. If only the compliance portion of the Single Audit was selected for review, was another full GAS audit, including the audit of the financial statements selected for review?	☐	☐	☐	_____
3. Has attachment 1 of this checklist been completed for single audit engagement(s)? Please indicate if attachment 1 was completed by another technical reviewer or a RAB member.	☐	☐	☐	_____
Nonconforming Engagements			☐	**Not Applicable**
1. Did the firm appropriately consider AU-C 560 and 585, AR-C 60 to 90, and ET 1.298.010?	☐	☐	☐	_____
2. If the firm chose not to recall the engagement, does the SRM, letter of response (LOR) or FFC indicate how the firm corrected, or will correct the non-conforming engagement?	☐	☐	☐	_____
3. Did the reviewer consider the firm's planned or taken remediation and determine the potential impact to the review?	☐	☐	☐	_____
4. Did the reviewer consider expanding scope to determine the pervasiveness of the issue?	☐	☐	☐	_____
5. Did the team captain include the engagement on an MFC form?	☐	☐	☐	_____
6. If the nonconforming engagement(s) did not impact the peer review report, was the basis for that conclusion clearly documented? If no, provide information for RAB consideration.	☐	☐	☐	_____
Matters			☐	**Not Applicable**
1. Are the MFC forms complete and prepared in accordance with guidance?	☐	☐	☐	_____
2. Do the MFC forms contain specific firm or client information? If yes, have the firm or TC update their responses to remove these specific references.	☐	☐	☐	_____

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	Yes	No	N/A	Comments and/or Explanation
3. Did the team captain expand the scope of the review when appropriate?	☐	☐	☐	_____
4. If a matter was deemed "isolated," did the reviewer appropriately document that determination and how it was reached?	☐	☐	☐	_____
5. Do matters appear to have been given appropriate consideration in the preparation of the report and FFCs?	☐	☐	☐	_____
Findings				**Not Applicable**
1. Does the finding description include • reference to the applicable requirement of Statements on Quality Control Standards, • the scenario that led to the finding, and • reference to nonconforming engagements as a result of the finding, if applicable?	☐	☐	☐	_____
2. Is the underlying systemic cause appropriately identified?	☐	☐	☐	_____
3. Does the firm's response address: • The firm's actions taken or planned to remediate nonconforming engagements, if applicable • The firm's actions taken or planned to remediate findings in the firm's system of quality control • The timing of the remediation	☐	☐	☐	_____
4. If the systemic cause is repeated from a finding or deficiency in the prior review: • Is it appropriately identified as a repeat in the finding description? • Is the firm's current response different from its prior response? • Is the firm's response comprehensive, genuine, and feasible? • Was consideration given to whether the finding should be escalated to a higher level?	☐	☐	☐	_____
5. Do you believe an IMP should be required? (Review RAB Handbook Exhibit 4-2 for allowable IMPs) If yes: • Does the FFC meet the requirements for when an IMP is allowed? • Did the TC recommend one?	☐	☐	☐	_____
SRM				
1. Was the SRM properly completed, including discussion of all significant issues, as applicable?	☐	☐	☐	_____
2. Do items discussed at the closing meeting or exit conference, which were not already elevated to MFCs or FFCs, appear appropriate as closing meeting or exit conference items?	☐	☐	☐	_____
3. Are the Scope and Results of Engagements, Nonconforming Summary, and Recommended Report Rating statistics correct in PRIMA?	☐	☐	☐	_____

	Yes	No	N/A	Comments and/or Explanation
4. Is the information in the SRM consistent with other peer review documents, especially the report, and FFCs, if any? If no, provide information for RAB consideration.	☐	☐	☐	_____
5. Did the team captain consult in the required situations?	☐	☐	☐	_____
Representation Letter				
1. Does the letter conform to the Standards and related guidance and include all required representations?	☐	☐	☐	_____
2. Is the representation letter dated appropriately?	☐	☐	☐	_____
3. If there are nonconforming engagements, does the rep letter include the appropriate representations?	☐	☐	☐	_____
4. Is the representation letter signed by individual members of management?	☐	☐	☐	_____
Report				
1. Does the report conform in format and language with the Standards?	☐	☐	☐	_____
2. Does the peer review year-end match the year-end in PRIMA?	☐	☐	☐	_____
3. Is the report date appropriate and the same as the exit conference?	☐	☐	☐	_____
4. Are must-selects appropriately identified, including single vs. plural selections?	☐	☐	☐	_____
5. If the firm does not perform must-selects, was the must-select paragraph omitted from the "Required Selections and Considerations" section? Note: It is not necessary to request a revision if the section heading has been tailored as "Required Considerations."	☐	☐	☐	_____
6. Was the appropriate type of report issued (i.e., pass, pass with deficiencies, or fail)?	☐	☐	☐	_____
Pass with Deficiencies and Fail Reports				**Not Applicable**
1. Does the deficiency or significant deficiency description include: • Reference to the applicable requirement of Statements on Quality Control Standards • The scenario that led to the deficiency or significant deficiency • Reference to nonconforming engagements as a result of the deficiency or significant deficiency, if applicable • Identification of the level of service • Identification of the applicable industry if industry specific or if related to a nonconforming engagement in a must-select industry or practice area?	☐	☐	☐	_____

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	Yes	No	N/A	Comments and/or Explanation
2. Is the underlying systemic cause appropriately identified?	☐	☐	☐	_____
3. Does the firm's LOR address: • The firm's actions, taken or planned, to remediate nonconforming engagements, if applicable, • The firm's actions, taken or planned, to remediate deficiencies or significant deficiencies in the firm's system of quality control • The timing of the remediation?	☐	☐	☐	_____
4. If there are repeat deficiencies or significant deficiencies: • Is it appropriately identified as a repeat in the deficiency description? • Is the firm's current response different from its prior response? • Is the firm's response comprehensive, genuine and feasible? • Was consideration given to whether the deficiency should be escalated to a significant deficiency?	☐	☐	☐	_____
5. Do you believe corrective actions (COA) should be required? • Based on the working papers, determine timing that is feasible for the firm. • If the firm indicates in their LOR that they are no longer performing an engagement type or level of service, has a conditional COA been recommended to the RAB in case the firm later decides to perform that type of engagement?	☐	☐	☐	_____
Oversight				
1. Was this review selected for enhanced oversight? If yes, have the results been appropriately considered by the team captain?	☐	☐	☐	_____
2. Do the team captain's documentation and responses to technical review questions indicate that oversight should be considered?	☐	☐	☐	_____
3. Do you recommend this review for oversight?	☐	☐	☐	_____
Oversight Performed			☐	**Not Applicable**
1. Was oversight performed? If so, what kind? ☐ Full on-site oversight ☐ Full off-site oversight ☐ Engagement Oversight	☐	☐	☐	_____
2. Is the oversight report included in the RAB materials?	☐	☐	☐	_____

	Yes	No	N/A	Comments and/or Explanation
Technical Review Completion				
1. Based upon the procedures performed and documented in these working papers: • Does the review team meet the qualifications set forth in the Standards to perform the review? • Does the scope of the review provide a sufficiently comprehensive basis to conclude on the adequacy of the firm's system of quality control and compliance with that system? • Does the documentation by the review team provide satisfactory evidence of compliance with the Standards and support the conclusions reached?	☐	☐	☐	_____
2. Based on your review, do you believe that the report, LOR (if applicable) and FFC forms (if applicable) should be accepted as submitted? If no, document your concerns and the reasons why you believe the documents should not be accepted, including any changes that are needed in the Technical Reviewer notes. Consider contacting RAB presenter before the RAB meeting if there are difficult or controversial issues, or open questions that require advance discussion.	☐	☐	☐	_____
3. Did the reviewed firm disagree with one or more of the review team's conclusions? If "yes," refer to the disagreement guidance in Chapter 7 of the RAB Handbook. Consider whether the review should go to a disagreement panel prior to submission to the RAB.	☐	☐	☐	_____
4. Does the team captain or team member need feedback? If yes, have you created a draft in PRIMA? If recommending a performance deficiency letter, provide information for RAB consideration.	☐	☐	☐	_____
5. Are the following attached in PRIMA: • Prior report, LOR, if necessary and applicable • FFC forms from the previous peer review, if applicable • Prior Representation Letter	☐	☐	☐	_____
6. Does the review meet all criteria to be included on the consent agenda? If applicable, provide additional explanation for RAB consideration if all criteria were met and you chose not to recommend it for the consent agenda.	☐	☐	☐	_____
7. Will the current report rating cause the reviewed firm to receive consecutive non-pass reports? If yes, ensure the RAB is aware of its responsibilities to assess noncooperation outlined in Chapter 6, Section IV of the RAB Handbook. Note: A firm must receive the REPEAT series letter with proof of delivery before a firm can be referred for a non-cooperation termination hearing.	☐	☐	☐	_____

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Attachment 1

REVIEW OF ENGAGEMENT PROFILE AND PART A-UG, PRP 22100, SUPPLEMENTAL CHECKLIST FOR REVIEW OF SINGLE AUDIT ENGAGEMENTS

Reviewed Firm:	
Review Number:	
Team Captain:	
Name of Technical Reviewer or RAB member completing attachment:	

	Yes	No	N/A	Comments and/or Explanation
Suggested Review Procedures			☐	**Not Applicable**
1. Did the firm complete the single audit data on the engagement profile(s)?	☐	☐	☐	_____
2. If the year-end of the engagement is outside of the peer review year, did the SRM discuss why the engagement was selected?	☐	☐	☐	_____
3. Does the engagement profile identify significant threats to independence? If so, does the profile properly refer to the documentation of the safeguards to sufficiently reduce the threat (such as self-review) to an acceptable level?	☐	☐	☐	_____
4. Review the single audit data on the engagement profile. a. Is the type A threshold computed correctly? b. If the auditee was considered low risk by the auditor, did the auditee meet the low risk auditee requirements? c. Did the auditor meet the percentage of coverage? d. Review the look-back information. Have all type A programs been audited in the current or prior two years?	☐	☐	☐	_____

	Yes	No	N/A	Comments and/or Explanation
5. Review part A of the single audit checklist(s) a. Based on review of the engagement profile information, are the answers to the related part A questions appropriate? b. If there are "no" answers, did the reviewer appropriately expand scope? c. If a matter was deemed "isolated," did the reviewer appropriately document that determination? d. If there are any "no" answers, and the engagement was identified as conforming, did the review team clearly document why the engagement was not considered non-conforming? e. Do the reviewer's conclusions and recommendations on the matters (design and compliance) appear proper? f. Do the matters appear to have been given appropriate consideration in the preparation of the report and findings for further consideration?	☐	☐	☐	_____
6. Do you think the review should be considered for oversight?	☐	☐	☐	_____
7. Is there any reason the report or response should be changed prior to acceptance of the report?	☐	☐	☐	_____

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EXHIBIT 2—ENGAGEMENT REVIEW TECHNICAL REVIEWER'S CHECKLIST

Reviewed Firm:	
Review Number:	
Review Captain:	
Date Workpapers Submitted:	
Technical Reviewer:	
Date of Technical Review:	
Number of Matters for Further Consideration (MFCs):	
Number of Findings for Further Consideration (FFCs):	
Current Report Rating:	
Current Year-End:	
Prior Report Rating:	
Prior Year-End:	
Prior Review Captain:	
Prior Corrective Action (if applicable)	
Prior Implementation Plan (if applicable)	
Number of Prior FFCs:	

Technical Reviewer Recommendations	Check Box
Accept as Presented	☐
Acceptance Delayed Subject To (See Comments Below)	☐
Acceptance Deferred (See Comments Below)	☐
Accept with Implementation Plan (on FFCs)	☐
Corrective/Follow Up Action (On Deficiencies/ Significant Deficiencies in Report)	☐
Report Acceptance Body (RAB) Consultation Needed (See Comments Below)	☐
Feedback form or Deficiency Letter attached	☐
Recommended for Oversight	☐

Corrective Action ☐	**Due Date**
Implementation Plan ☐	

Technical Reviewer Comments on Delay/Deferral and RAB Consultation:

Technical Reviewer Notes for RAB:

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TECHNICAL REVIEW PROCEDURES

	Yes	No	N/A	Comments and/or Explanation
Administrative Consider information in PRIMA and the referral database when answering these questions.				
1. Based on a review of the administrative checklist, did the firm request any of the following? • Due date extension • YE change If yes, provide information for RAB consideration.	☐	☐	☐	_____
2. Does the review captain have significant feedback or other performance issues from the last three years? If yes, summarize performance history for RAB consideration.	☐	☐	☐	_____
3. If a copy of a referral or Required Corrective Action (RCA) letter relating to allegations or restrictions was sent to the reviewer, did the reviewer appropriately address in the review captain summary?	☐	☐	☐	_____
Scope and Engagement Selections				
1. Do engagements selected for review conform to standards?	☐	☐	☐	_____
Checklists				
1. Were the required questionnaires, checklists and forms current, and do they appear to have been completed in a professional manner?	☐	☐	☐	_____
Matters			☐	**Not Applicable**
1. Are the MFC forms complete and prepared in accordance with guidance?	☐	☐	☐	_____
2. Do the MFC forms contain specific firm or client information? If yes, have the firm or review captain update their responses to remove these specific references.	☐	☐	☐	_____
3. Do matters appear to have been given appropriate consideration in the preparation of the report and FFCs?	☐	☐	☐	_____
Findings			☐	**Not Applicable**
1. Does the firm's response address: • The firm's actions taken or planned to remediate the findings • The timing of the remediation	☐	☐	☐	_____

	Yes	No	N/A	Comments and/or Explanation
2. Are any findings a repeat from the prior review and if so: • Is it appropriately identified as a repeat on the FFC? • Is the firm's current response different from its prior response? • If the firm's response is the same, consider recommending an implementation plan (IMP)	☐	☐	☐	_____
3. Do you believe an IMP should be required? (Review RAB Handbook Exhibit 5-2 for allowable implementation plans.)	☐	☐	☐	_____
Representation Letter				
1. Does the letter conform to the Standards and related guidance and include all required representations?	☐	☐	☐	_____
2. Is the representation letter dated appropriately?	☐	☐	☐	_____
3. If there are nonconforming engagements, does the rep letter include the appropriate representations?	☐	☐	☐	_____
4. Is the representation letter signed by individual members of management?	☐	☐	☐	_____
Report				
1. Does the report conform in format and language with the Standards?	☐	☐	☐	_____
2. Does the peer review year-end match the year-end in PRIMA?	☐	☐	☐	_____
3. Is the report date appropriate?	☐	☐	☐	_____
4. Was the appropriate type of report issued (i.e., pass, pass with deficiencies, or fail)?	☐	☐	☐	_____
Pass with Deficiencies and Fail Reports			☐	**Not Applicable**
1. Does the deficiency or significant deficiency description include: • Identification of repeat deficiencies or significant deficiencies if the specific types of reporting, presentation, disclosure or documentation deficiencies or significant deficiencies are substantially the same as the prior report • Identification of the level of service • Identification of the applicable industry if industry specific	☐	☐	☐	_____
2. Does the firm's LOR address: • The firm's actions, taken or planned, to remediate the deficiencies or significant deficiencies? • The timing of the remediation? • If there are repeat deficiencies or significant deficiencies, is the firm's current response different from its prior response?	☐	☐	☐	_____

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	Yes	No	N/A	Comments and/or Explanation
3. Do you believe corrective actions (COA) should be required? • Based on the working papers, determine timing that is feasible for the firm.	☐	☐	☐	_____
Oversight				
1. Do the review captain's documentation and responses to technical review questions indicate that oversight should be considered?	☐	☐	☐	_____
2. Do you recommend this review for oversight?	☐	☐	☐	_____
Oversight Performed			☐	**Not Applicable**
1. Is the oversight report included in the RAB materials?	☐	☐	☐	_____
Technical Review Completion				
1. Based upon the procedures performed and documented in these working papers: • Does the review team meet the qualifications set forth in the Standards to perform the review? • Does the documentation by the review team provide satisfactory evidence of compliance with the Standards and support the conclusions reached?	☐	☐	☐	_____
2. Based on your review, do you believe that the report, letter of response (LOR) (if applicable) and FFC forms (if applicable) should be accepted as submitted? If no, document your concerns and the reasons why you believe the documents should not be accepted, including any changes that are needed in the Technical Reviewer notes.	☐	☐	☐	_____
3. Did the reviewed firm disagree with one or more of the review team's conclusions? If "yes," refer to the disagreement guidance in Chapter 7 of the RAB Handbook. Consider whether the review should go to a disagreement panel prior to submission to the RAB.	☐	☐	☐	_____
4. Does the review captain need feedback? If yes, have you created a draft in PRIMA? If recommending a performance deficiency letter, provide information for RAB consideration.	☐	☐	☐	_____
5. Are the following attached in PRIMA: • Prior report, LOR, if necessary and applicable • FFC forms from the previous peer review, if applicable • Prior Representation Letter	☐	☐	☐	_____
6. Does this review meet the criteria to be accepted by the technical reviewer or committee within 60 days of receipt of the working papers and report from the review captain?	☐	☐	☐	_____

	Yes	No	N/A	Comments and/or Explanation
7. Will the current report rating cause the reviewed firm to receive consecutive non-pass reports? If yes, ensure the RAB is aware of its responsibilities to assess noncooperation outlined in Chapter 6, Section IV of the RAB Handbook. Note: A firm must receive the REPEAT series letter with proof of delivery before a firm can be referred for a non-cooperation termination hearing.	☐	☐	☐	_____

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