AICPA® Peer Review
         Program

What's new in the Peer Review Program Manual (PRPM) – October 2023 update

The October 2023 PRPM update will be available on the PRPM web page and in the Online Professional Library (OPL)[1] to subscribers at the end of October. The update is effective for reviews commencing on or after November 1, 2023. Updated practice aids will have an "October 2023" date at the top.

The update consists of:

- PRP Section 20,700 Employee Benefit Plan Audit Engagement Checklist revised to reflect the AICPA Audit and Accounting Guide Employee Benefit Plans updated as of August 1, 2022 and to integrate requirements of SAS 142, *Audit Evidence* and other recent professional standards.

- Conforming changes to the 4950 and 6950 *Technical Reviewer's Checklists* for System Reviews and Engagement Reviews, to clarify the technical reviewer's responsibilities to support the RAB when the current report rating will cause the reviewed firm to receive consecutive non-pass reports.

Reminder: Use the Table of PRPM Sections to determine the current version dates for any practice aid and use the most current version of a practice aid that is available as of a peer review's commencement date.

Next PRPM update: The next update is currently scheduled for Spring 2024.

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[1] To access OPL, visit the purchases tab under your profile when you log in to www.aicpa-cima.com.