

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

Note: Updates are bolded

Section Number	Section Title
Sections Available to the Public – Professional Standards	
	AICPA Standards for Performing and Reporting on Peer Reviews (Effective for Peer Reviews Commencing On or After May 1, 2022) ¹
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

¹ The clarified standards do not have a date on the top as do practice aids. Instead, a) they indicate that they are effective for reviews commencing on or after May 1, 2022, and b) future updates approved by the peer review board, and related conforming changes, will be identified parenthetically after the affected paragraph with their new effective date.

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
Sections Available Only to AICPA Members – Engagement Checklists and Other Practice Aids		
PRP Section 4,000 - System Reviews		
4,400	4/2019	Supplemental Guidelines for Review of Quality Control Policies and Procedures for Engagements Performed in Accordance with Government Auditing Standards (Yellow Book) December 2011 Revision (<i>Use 4400A for engagements performed in accordance with Government Auditing Standards (Yellow Book) 2018 Revision</i>)
4,440A	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	4/2022 (prev. 6/2021)	Summary Review Memorandum - Fillable PDF
4,800	4/2022 (prev. 6/2021)	Summary Review Memorandum - Excel File
4,900	4/2022 (prev. 6/2021)	Team Captain Checklists - Fillable PDF File
4,900	4/2022 (prev. 6/2021)	Team Captain Checklists - Excel File
4,950 (Formerly 3,400)	4/2022 (prev. 6/2021)	Technical Reviewer's Checklist for System Reviews

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
PRP Section 5,000 - System Reviews of Firms Closely Aligned with Non-CPA Owned Entities		
5,100	12/2016 (prev.5/2015)	Quality Control Policies and Procedures Documentation Questionnaire Supplement for Non-CPA Owned Entities Closely Aligned with a CPA Firm
PRP Section 6,000 – Engagement Reviews		
6,300	4/2022 (prev. 6/2021)	Review Captain Summary - Fillable PDF
6,300	4/2022 (prev. 6/2021)	Review Captain Summary – Excel
6,950 (Formerly 3,400)	4/2022 (prev. 6/2021)	Technical Reviewer's Checklist for Engagement Reviews
PRP Section 20,000 and 21,000 – Peer Review Engagement Checklists – System Reviews		
20,100	4/2022 (prev. 6/2021)	Instructions for Use of Peer Review Engagement Checklists – System Reviews
20,200	10/2021 (prev.10/2020)	General Compilation Engagement Checklist for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>
20,250	10/2021 (prev.10/2020)	General Preparation Engagement Checklist for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>
20,300	10/2021 (prev.10/2020)	General Review Engagement Checklist (for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>)
20,400	10/2021 (prev.10/2020)	General Audit Engagement Checklist
20,500	10/2020 (prev. 4/2019)	Governmental Audit Engagement Checklist
20,600	10/2021 (prev.10/2020)	Not-for-Profit Audit Engagement Checklist
20,700	10/2021 (prev. 10/2020)	Employee Benefit Plan Audit Engagement Checklist

20,800	10/2020 (prev.4/2018)	Supplemental Checklist for Review of Prospective Financial Statement Engagements
Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
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>
21,000	10/2020 (prev.12/2017)	Examination Attestation Engagement Checklist
21,050	10/2020 (prev.4/2018)	Review Attestation Engagement Checklist <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)
21,150	9/2018 (prev.12/2017)	Reporting on Controls at a Service Organization Checklist (SOC2® Reports)
21,200	10/2021 (prev.9/2018)	Public Company Accounting Oversight Board (PCAOB) Audit Engagement Checklist
PRP Section 22,000 – Peer Review Engagement Checklist Supplements		
21,300	10/2021	Supplemental Checklist for Review of Agreed--Upon Procedures Related to the Securities Investor Protection Corporation (SIPC) Assessment Reconciliation for Broker Dealers <i>(see May 2021 Reviewer Alert article “SEC Registered Broker-Dealers Removed from the Scope of Peer Review”)</i>
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>

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
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)
22,110	4/2019 (prev.5/2016)	Supplemental Checklist for Review of Audit Engagements Performed in Accordance with Government Auditing Standards (Yellow Book) December 2011 Revision (<i>Use 22110A for engagements performed in accordance with Government Auditing Standards (Yellow Book) 2018 Revision</i>)
22,110A	10/2020	Supplemental Checklist for Review of Audit Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) 2018 Revision
22,120	4/2019 (prev.5/2016)	Supplemental Checklist for Review of Agreed Upon Procedures and Other Attestation Engagements Performed in Accordance with Government Auditing Standards (Yellow Book) December 2011 Revision (<i>Use 22120A for engagements performed in accordance with Government Auditing Standards (Yellow Book) 2018 Revision</i>)
22,120A	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)
Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
22,300	10/2021 (prev.4/2020)	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
PRP Section 23,000 – Peer Review Engagement Checklists - Engagement Reviews		
23,100	10/2020 (prev. 04/2019)	Instructions for Use of Reviewer's Engagement Checklists - Engagement Reviews
Reminder for Engagement Reviews: Checklists to review engagements in an Engagement Review use the same engagement checklists as those for a System Review. Therefore use:		
20,200	10/2021 (prev.10/2020)	General Compilation Engagement Checklist for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>
20,250	10/2021 (prev.10/2020)	General Preparation Engagement Checklist for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>
20,300	10/2021 (prev.10/2020)	General Review Engagement Checklist (for engagements performed in accordance with SSARS <i>(use for System Reviews or Engagement Reviews)</i>)
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>
21,050	10/2020 (prev. 4/2018)	Review Attestation Engagement Checklist <i>(use for System Reviews or Engagement Reviews)</i>
22,300	10/2021 (prev. 4/2020)	Financial Reporting and Disclosure Checklist <i>(use for System Reviews or Engagement Reviews)</i>

Profiles		
SSARS Profile	10/2021 (prev.10/2020)	Engagement Profile for Engagements Performed in Accordance With SSARS
20,400P	10/2021 (prev.10/2020)	General Audit Engagement Checklist
Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
20,500P	10/2020 (prev.4/2019)	Governmental Audit Checklist
20,600P	10/2021 (prev.10/2020)	Not-for-Profit Audit Engagement Checklist
20,700P	10/2021 (prev.10/2020)	Employee Benefit Plan Audit Engagement Checklist
SSAE Profile	10/2020	Engagement Profile for Engagements Performed in Accordance With SSAEs
21,100P	12/2017 (prev.5/2015)	Reporting on Controls at a Service Organization Checklist (SOC 1 ®Reports) <i>(or use SSAE Profile)</i>
21,150P	9/2018 (prev.12/2017)	Reporting on Controls at a Service Organization Checklist (SOC 2 ®Reports) <i>(or use SSAE Profile)</i>
21,200P	10/2021 (prev.9/2018)	Public Company Accounting Oversight Board (PCAOB) AuditEngagement Checklist
Other Peer Review Practice Aids - Toolkits		
System Review Practice Management Toolkit		
		Engagement Acceptance
24,100	6/2021 (prev.12/2016)	Scoping Tool – to assist in preparing budget and fee estimate
		Planning - initial items to send to the reviewed firm upon approval by administering entity
24,110	10/2019 (prev.5/2015)	Engagement Letter
24,120	6/2021 (prev.12/2016)	Information Request
24,130	6/2021 (prev.10/2019)	List of A&A Engagements & Review Summary - Population & Reviewed Statistics
24,140	12/2016 (prev.5/2015)	Email transmittal of initial items to firm
		Preliminary Work - tools to use once you receive planning information back from reviewed firm
24,150	6/2021 (prev.10/2020)	Risk Assessment Tool-Fillable PDF

24,150	10/2021	Risk Assessment Tool-Excel File
24,160	5/2015	Transmittal of engagement selections and engagement profilesto reviewed firm
24,170	6/2021 (prev.10/2019)	Index for System Review Working Papers
Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
		Fieldwork and Completion
24,190	4/2022 (prev. 6/2021)	Illustrative Representation Letter – System Reviews
24,195	4/2019 (prev.5/2015)	Transmittal of Report to Reviewed Firm
24,300	4/2022 (prev. 6/2021)	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
Engagement Review Practice Management Toolkit²		
		Engagement Acceptance
25,200	5/2015	Scoping Tool - to assist in preparing budget and fee estimate
		Planning- Initial items to send to reviewed firm upon approval by administering entity
25,210	10/2019 (prev.5/2015)	Engagement Letter
25,220	10/2020 (prev.10/2019)	Information Request
25,230	10/2019 (prev.4/2019)	Engagement Summary Form
25,240	4/2022 (prev. 6/2021)	Illustrative Representation Letter – Engagement Reviews
		Preliminary Work - Tools to use once you receive planning information back from reviewed firm
25,250	5/2015	Transmittal of selections to client and engagement questionnaires
		Fieldwork and Completion
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

² All Engagement Review Toolkit documents were renumbered to 25,000s