

**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) <sup>1</sup> |
| 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   |
|  |   |

<sup>1</sup> 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<br>(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>   |  |   |
| 4,400   | 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<br>(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  | 12/2016 (prev.5/2015)  | Quality Control Policies and Procedures Documentation Questionnaire Supplement for Non-CPA Owned Entities Closely Aligned with a CPA Firm         |
| <b>PRP Section 6,000 – Engagement Reviews</b>  |  |   |
| 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   |
| <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   | 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   | <b>10/2022 (prev. 10/2021)</b>   | Employee Benefit Plan Audit Engagement Checklist  |

| Section Number | Date Last Modified<br>(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>        |
| <b>20,900B</b> | <b>10/2022 (New)</b>   | <b>Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 21) <i>(use for System Reviews or Engagement Reviews)</i></b> |
| 21,000         | 10/2020 (prev.12/2017)   | Examination Attestation Engagement Checklist <i>(use for engagements performed in accordance with SSAE No. 20)</i>  |
| <b>21,000A</b> | <b>10/2022 (New)</b>   | <b>Examination Attestation Engagement Checklist (For Engagements Performed in accordance with SSAE No. 21)</b>  |
| 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>         |
| <b>21,050A</b> | <b>10/2022 (New)</b>   | <b>Review Attestation Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 22) <i>(use for System Reviews or Engagement Reviews)</i></b>     |
| 21,100         | 12/2017 (prev.05/2015)   | Reporting on Controls at a Service Organization Checklist (SOC1® Reports) <i>(use for engagements performed in accordance with SSAE No. 18)</i>                     |
| <b>21,100A</b> | <b>10/2022 (New)</b>   | <b>Reporting on Controls at a Service Organization Checklist (SOC1® Reports) (for engagements performed in accordance with SSAE No. 21)</b>                         |
| 21,150         | 9/2018 (prev.12/2017)  | Reporting on Controls at a Service Organization Checklist (SOC2® Reports)   |

| Section Number   | Date Last Modified<br>(Effective for<br>Reviews<br>Commencing on or<br>after the 1st of<br>the Next Month) | Section Title   |
|--|--|---|
| 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   | <b>10/2022<br/>(prev.10/2021)</b>  | 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> )  |
| 22,060   | 10/2020 (prev.12/2017)   | Supplemental Checklist for Review of Common Interest RealtyAssociations   |
| 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   | 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)   |
| 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   |
| <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. 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> )  |

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| 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) (use for System Reviews or Engagement Reviews)        |
| <b>20,900B</b>  | <b>10/2022 (New)</b>   | <b>Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 21) (use for System Reviews or Engagement Reviews)</b> |
| 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> |
| <b>21,050A</b>  | <b>10/2022 (New)</b>   | <b>Review Attestation Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 22) (use for System Reviews or Engagement Reviews)</b>     |
| 22,300          | 10/2021 (prev. 4/2020)   | Financial Reporting and Disclosure Checklist (use for System Reviews or Engagement Reviews)  |
| <b>Profiles</b> |  |  |
| 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   |
| 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         | <b>10/2022 (prev.10/2021)</b>  | Employee Benefit Plan Audit Engagement Checklist   |
| SSAE Profile    | <b>10/2022 (prev.10/2020)</b>  | Engagement Profile for Engagements Performed in Accordance With SSAEs  |
| 21,150P         | 9/2018 (prev.12/2017)  | Reporting on Controls at a Service Organization Checklist (SOC 2 ®Reports) <i>(or use SSAE Profile)</i>  |

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| 21,200P  | 10/2021 (prev.9/2018)   | Public Company Accounting Oversight Board (PCAOB) Audit Engagement Checklist |
| <b>Other Peer Review Practice Aids - Toolkits</b>  |   |  |
| <b>System Review Practice Management Toolkit</b>   |   |  |
| <b>Engagement Acceptance</b>   |   |  |
| 24,100   | 6/2021 (prev.12/2016)   | Scoping Tool – to assist in preparing budget and fee estimate                |
| <b>Planning</b> - 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                                   |
| <b>Preliminary Work</b> - 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   | <b>Risk Assessment Tool-Excel File</b>                                       |
| 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                                       |
| <b>Fieldwork and Completion</b>  |   |  |
| 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        |
| <b>Engagement Review Practice Management Toolkit<sup>2</sup></b>                                     |   |  |
| <b>Engagement Acceptance</b>   |   |  |
| 25,200   | 5/2015  | Scoping Tool - to assist in preparing budget and fee estimate                |

<sup>2</sup> All Engagement Review Toolkit documents were renumbered to 25,000s



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|----------------|--|--|
|                |  | <b>Planning-</b> 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)  | <b>Illustrative Representation Letter – Engagement Reviews</b>                                       |
|                |  | <b>Preliminary Work</b> - Tools to use once you receive planning information back from reviewed firm |
| 25,250         | 5/2015   | Transmittal of selections to client and engagement 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                            |