

What's new in the Peer Review Program Manual (PRPM) – October 2022 update

The October 2022 PRPM update is now available on the [Peer Review website](#) and in the Online Professional Library (OPL)¹ to subscribers. The update is effective for reviews commencing on or after November 1, 2022. Updated practice aids have an “October 2022” date at the top.

The update consists of:

- PRP Section 20,700 Employee Benefit Plan Audit Engagement Checklist revised primarily to reflect the AICPA Audit and Accounting Guide Employee Benefit Plans updated as of August 1, 2021 and to more fully integrate requirements of AU-C section 703, *Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA*.
- New checklists for engagements performed in accordance with SSAE Nos. 21 and 22, as applicable:
 - 20,900B Agreed-Upon Procedures Engagement Checklist
 - 21,000A Examination Attestation Engagement Checklist
 - 21,050A Review Attestation Engagement Checklist
 - 21,100A Reporting on Controls at a Service Organization Checklist (SOC 1® Reports)
- PRP Section 21,300 Supplemental Checklist for Review of Agreed-Upon Procedures Related to the Securities Investor Protection Corporation (SIPC) Assessment Reconciliation for Broker Dealers revised to add references to SIPC Member FAQs and AICPA illustrative reports and enhance reporting questions.

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 2022.

¹ To access OPL, visit the purchases tab under your profile when you log into www.aicpa.org.