

**TABLE OF PRPM SECTIONS' NUMBERS, TITLES AND
DATES LAST MODIFIED (vers. 10/2021)**

Note: Updates are bolded

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
Sections Available to the Public		
1000	06/2021 (prev. 04/2019)	AICPA Standards for Performing and Reporting on Peer Reviews
2000	06/2021 (prev. 10/2020)	Peer Review Standards Interpretations
3100	06/2021 (prev. 10/2020)	Supplemental Guidance
3200	12/2017 (prev. 12/2016)	Peer Review Alerts
3300	06/2021 (prev. 10/2020)	Report Acceptance Body (RAB) Handbook
3400	06/2021 (prev. 10/2019)	Technical Reviewer's Checklists
3600	10/2021 (prev. 12/2016)	Guidance for Writing Letters on Corrective Actions and Implementation Plans by Outside Parties
4100	06/2021 (prev. 04/2019)	Instructions to Firms Having a System Review
6100	10/2020 (prev. 10/2019)	Instructions for Firms Having an Engagement Review
7100	10/2020 (prev. 1/2015)	Guidance for Association Involvement
8100	12/2016 (prev. 01/2013)	Instructions to Providers Having a Quality Control Materials (QCM) Review

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
10,000	06/2021 (prev. 04/2020)	Monitoring Guidance
Sections Available Only to AICPA Members		
System Reviews		
4,200	06/2021 (prev. 10/2019)	Instructions to Reviewers Performing System Reviews
4,250	06/2021 (prev. 12/2016)	Examples of Deficiencies and Case Studies on Writing Deficiencies
4,400	04/2019	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	01/2017 (prev. 05/2015)	Guidelines for Review of Quality Control Policies and Procedures for a Sole Practitioner with No Personnel
4,550	01/2017	Guidelines for Testing Compliance with Quality Control Policies and Procedures for a Sole Practitioner with No Personnel
4,600	01/2017 (prev. 05/2015)	Guidelines for Review of Quality Control Policies and Procedures for Firms with Two or More Personnel
4,650	01/2017	Guidelines for Testing Compliance with Quality Control Policies and Procedures for Firms with Two of More Personnel
4,700	01/2017 (prev. 05/2015)	Staff Interview Questionnaire
4,800	06/2021 (prev. 04/2019)	Summary Review Memorandum - Fillable PDF
4,800	06/2021 (prev. 09/2019)	Summary Review Memorandum - Excel File
4,900	06/2021 (prev. 04/2020)	Team Captain Checklists - Fillable PDF File
4,900	06/2021 (prev. 04/2020)	Team Captain Checklists - Excel File

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
4,950	01/2014	Instructions for Use of Matter for Further Consideration (MFC) Form for System Reviews
4960	12/2017 (prev. 04/2017)	Instructions for Use of Findings for Further Consideration (FFC) Form for System Reviews
5,100	12/2016 (prev. 05/2015)	Quality Control Policies and Procedures Documentation Questionnaire Supplement for Non-CPA Owned Entities Closely Aligned with a CPA Firm
20,100	06/2021 (prev. 04/2019)	Instructions for Use of Peer Review Engagement Checklists
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
20,900	10/2020 (prev. 12/2017)	Agreed-Upon Procedures Engagement Checklist (See 20900A for engagements performed in accordance with SSAE No. 19) (<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. 04/2018)	Review Attestation Engagement Checklist (<i>use for System Reviews or Engagement Reviews</i>)

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
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
21,300	10/2021 (New)	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. 04/2014)	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 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	4/2020 (prev. 9/2018)	Part A Supplemental Checklist for Review of Single Audit Engagements (Uniform Guidance)
22,100 Part B-UG	4/2020 (prev. 9/2018)	Part B Supplemental Checklist for Review of Single Audit Engagements (Uniform Guidance)
22,110	04/2019 (prev. 05/2016)	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>)

Section Number	Date Last Modified (Effective for Reviews Commencing on or after the 1st of the Next Month)	Section Title
22,110A	10/2020	Supplemental Checklist for Review of Audit Engagements Performed in Accordance With Government Auditing Standards (Yellow Book) 2018 Revision
22,120	04/2019 (prev. 05/2016)	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	04/2019 (prev. 04/2018)	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. 04/2020)	Financial Reporting and Disclosure Checklist (<i>use for System Reviews or Engagement Reviews</i>)
22,400	04/2019 (prev. 12/2017)	FRF for SMEs™ Financial Reporting and Disclosure Checklist
Engagement Reviews (see important reminder at end of document)		
6,200	10/2020 (prev. 10/2019)	Instructions to Reviewers Performing Engagement Reviews
6,250	12/2016 (prev. 12/2013)	Examples of Deficiencies That Might Be Included in an Engagement Review Report
6,300	06/2021 (prev. 10/2020)	Review Captain Summary - Fillable PDF
6,300	06/2021 (prev. 10/2020)	Review Captain Summary – Excel
6,500	01/2013	Instructions for Use of Matter for Further Consideration (MFC) Forms for Engagement Reviews
6,600	04/2017 (prev. 12/2016)	Instructions for Use of Findings for Further Consideration (FFC) Forms for Engagement Reviews
23,100	10/2020 (prev. 04/2019)	Instructions for Use of Reviewer's Engagement Checklists - Engagement Reviews

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Profiles		
SSARS Profile	10/2021 (prev. 10/2020)	Engagement Profile for Engagements Performed in Accordance With SSARS (<i>replaces 20200P, 20250P, 20300P, & 6100 Appendix B "Engagement Questionnaire"</i>)
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	10/2021 (prev. 10/2020)	Employee Benefit Plan Audit Engagement Checklist
SSAE Profile	10/2020	Engagement Profile for Engagements Performed in Accordance With SSAEs (<i>replaces 20900P, 20900A-P, 21000P, 21050P & 6100 Appendix B "Engagement Questionnaire"</i>)
21,100P	12/2017 (prev. 05/2015)	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) Audit Engagement Checklist
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

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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 – 4100 Appendix B & 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 (New)	Risk Assessment Tool-Excel File
24,160	5/2015	Transmittal of engagement selections and engagement profiles to reviewed firm
24,170	6/2021 (prev. 10/2019)	Index for System Review Working Papers - 4200 Appendix C
		Fieldwork and Completion
4400	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
4400A	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
4500	1/2017 (prev. 6/2016)	Guidelines for Review of Quality Control Policies and Procedures for a Sole Practitioner With No Personnel
4550	1/1/2017	Guidelines for Testing Compliance with Quality Control Policies and Procedures for a Sole Practitioner with No Personnel
4600	1/2017 (prev. 5/2015)	Guidelines for Review of Quality Control Policies and Procedures for Firms With Two or More Personnel
4650	1/1/2017	Guidelines for Testing Compliance with Quality Control Policies and Procedures for Firms with Two or More Personnel
4700	1/2017 (prev. 5/2015)	Staff Interview Questionnaire

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4800	6/2021 (prev. 4/2019)	Summary Review Memorandum—Fillable PDF
4800	6/2021 (prev. 9/2019)	Summary Review Memorandum—Excel File
4900	6/2021 (prev. 4/2020)	Team Captain Checklist—Fillable PDF
4900	6/2021 (prev. 4/2020)	Team Captain Checklist—Excel File
24,190	6/2021 (prev. 5/2018)	Representation letter
24,195	4/2019 (prev.5/1/2015)	Transmittal of Report to Reviewed Firm
24,300	6/2021 (prev. 12/2017)	System Review Report Examples
24,400	April 2019 (prev. 5/2018)	Letter of Response Templates
Engagement Review Practice Management Toolkit		
		Engagement Acceptance
24,200	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
24,210	10/2019 (prev. 5/2015)	Engagement Letter
24,220	10/2020 (prev. 10/2019)	Information Request
24,230	10/2019 (prev. 4/2019)	Engagement Summary Form – 6100 Appendix A
24,240	6/2021 (prev. 4/2019)	Representation Letter
		Preliminary Work - Tools to use once you receive planning information back from reviewed firm
24,250	5/2015	Transmittal of selections to client and engagement questionnaires
		Fieldwork and Completion
6300	6/2021 (prev. 10/2020)	Review Captain Summary – Fillable PDF
6300	6/2021 (prev. 10/2020)	Review Captain Summary – Excel File
24,270	10/2020 (prev. 4/2019)	Index For Engagement Review Working Papers – 6200 Appendix D
24,290	4/2019 (prev.5/2015)	Transmittal of Report to Reviewed Firm
24,310	2/2017	Engagement Review Report Examples
24,410	4/2019 (prev. '5/2018)	Letter of Response Templates

Important Reminder for Engagement Reviews: Checklists to review engagements in an Engagement Review have been replaced by updated engagement checklists that apply to both System and Engagement Reviews. See What's New in the PRPM articles in Reviewer Alerts for further information. Therefore:

If you used to use:	For the review of:	Now use:
6100 Appendix B - Engagement Questionnaire	Compilations/ Preparations/ Reviews	SSARS Profile
23,200	Compilations	20,200 - General Compilation Engagement Checklist for engagements performed in accordance with SSARS
23,250	Preparations	20,250 - General Preparation Engagement Checklist for engagements performed in accordance with SSARS
23,300	Reviews	20,300 - General Review Engagement Checklist for engagements performed in accordance with SSARS
6100 Appendix B - Engagement Questionnaire	AUPs/ Review Attestations	SSAE Profile
23,400	AUPs	20,900 - Agreed-Upon Procedures Engagement Checklist or 20900A - Agreed-Upon Procedures Engagement Checklist (For Engagements Performed in Accordance with SSAE No. 19)
23,500	Review Attestations	21,050 - Review Attestation Engagement Checklist
23,600	Financial Reporting & Disclosure	22,300 - Financial Reporting and Disclosure Checklist