

Suggested Steps in Updating Your Quality Control Document (Practice Manual Approach)

1. Start with a sample document and compare to your existing document.
 - Tailor the sample document appropriately to your firm's specifications. The firm's quality control document should detail the quality control policies and procedures as it relates specifically to your firm's systems and complies with SQCS No. 8. Due diligence should be taken to ensure the language used in the firm's quality control document is understood in its entirety.
 - Be certain to adopt only those policies and procedures that work for your firm. Adoption of a sample quality control document without modification can have disastrous results during peer review if your firm does not have the resources to comply with the policies and procedures documented.
 - **Single Firms:** A single office firm may want to utilize the free AICPA Audit and Accounting Practice Aid, [Establishing and Maintaining a System of Quality Control for a CPA Firm's Accounting and Auditing Practice](#), in developing its quality control documents. The firm may also consider contacting its professional liability carrier for sample documents
 - **Multiple Firms:** The firm may want to review the free AICPA Audit and Accounting Practice Aid, [Establishing and Maintaining a System of Quality Control for a CPA Firm's Accounting and Auditing Practice](#), and contact its professional liability carrier when developing or updating its quality control documents documents.
2. After making changes based on the above steps, consider comparing the updated quality control document to the AICPA Audit and Accounting Practice Aid Establishing and Maintaining a System of Quality Control for a CPA Firm's Accounting and Auditing Practice. If necessary, further update the quality control document after making this comparison.
3. After making changes based on the above step, compare the updated quality control document to SQCS No. 8. Determine if there are any policies and procedures that were not appropriately addressed in the steps above and tailor appropriately in order to be in compliance with SQCS No. 8. Also consider comparing your quality control document with the Policies and Procedures Questionnaire used on peer reviews.
4. Finally, find a local peer reviewer in your marketplace or outside of your regular peer reviewer and ask that they review your revised document and advise whether it complies with the new professional standards.