



## AICPA PEER REVIEW PROGRAM

American Institute of Certified Public Accountants  
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Durham, NC 27707-8110  
Telephone: (919) 402-4502, Fax: (919) 419-4713  
Website: <http://www.aicpa.org/members/div/practmon/index.htm>

# AICPA Peer Review Program Enrollment Form

### Enrollment Form Instructions

In order to be admitted to or to retain membership in the American Institute of Certified Public Accountants (AICPA), members of the AICPA engaged in the practice of public accounting in the United States or its territories are required to be practicing as partners or employees in firms enrolled in an approved practice-monitoring program (or, if practicing in firms not eligible to enroll, are themselves enrolled in such a program) if the services<sup>1</sup> performed by such a firm or individuals are within the scope of the AICPA's practice-monitoring standards and the firm (or individuals) issues reports purporting to be in accordance with AICPA professional standards.

At least one partner of the firm must be a member of the AICPA to enroll in the AICPA Peer Review Program.

**Please return this form to the appropriate peer review administering entity. To determine the firm's peer review administering entity and find contact information, please visit our website or call the number above.** (Please note: Returning this form to the incorrect administering entity will delay processing.)

### Name and address of the main office of the firm (including sole practitioners):

Name \_\_\_\_\_ AICPA Firm # \_\_\_\_\_  
(If, applicable)  
Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

### Information about your firm:

**1. Name of managing partner or equivalent:**

Mr.  Ms.

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

Is the managing partner a member of the AICPA?  Yes  No

Managing Partner AICPA Member No. \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

E-mail address \_\_\_\_\_

<sup>1</sup> Services include all engagements covered by Statements on Auditing Standards (SASs); Statements on Standards for Accounting and Review Services (SSARSs) [SSARSs that provide an exemption from those Standards in certain situations are likewise excluded from this definition of an accounting and auditing practice for peer review purposes]; Statements on Standards for Attestation Engagements (SSAEs); *Government Auditing Standards* (the Yellow Book), issued by the U.S. Government Accountability Office (GAO) and audits of non-SEC issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).



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7. Does the firm perform the following (If yes, indicate the year end<sup>5</sup> date of the initial engagement on the line provided): **Month/Year**
- Reviews<sup>6</sup> of financial statements?  Yes  No \_\_\_\_\_
- Compilations<sup>6</sup> of financial statements with disclosures?  Yes  No \_\_\_\_\_
- Compilations of financial statements where “Selected Information---Substantially all Disclosures Required are Not Included”?  Yes  No \_\_\_\_\_
- Compilations of financial statements that omit substantially all disclosures?  Yes  No \_\_\_\_\_
- Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections<sup>6</sup>, agreed-upon procedures and other engagements, and excluding the engagements referred to in question 6?  Yes  No \_\_\_\_\_

**Please Note:** The firm’s due date for its initial peer review is based on the earliest year end or report date, as applicable. Please include the month/year. The firm **MUST** notify the peer review administering entity promptly if there are any changes in the types of service being rendered after submission of this form.

8. **Has the firm entered into an arrangement with a non-CPA owned entity<sup>7</sup> with which the firm is closely aligned?**  
 Yes  No

If yes, please indicate the name and location of the non-CPA owned entity, and the nature of the arrangement:

\_\_\_\_\_

\_\_\_\_\_

9. **PCAOB Registration --- Is the firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)?**  
 Yes  No

If yes, indicate the following –

- a. Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB: \_\_\_\_\_
- b. Total number of SEC issuers for which the firm played a substantial role in the audit during the preceding calendar year, as most recently reported to the PCAOB: \_\_\_\_\_

*\* Note, effective January 1, 2009, if the only reason your firm must register with the PCAOB is that your firm performs audits of non-public broker-dealers, check “NO” for this question.*

10. **Does the firm perform any engagements that are not defined as issuers by the PCAOB, under professional standards issued by the PCAOB?**  
 Yes  No

If yes, please indicate the total number of such engagements \_\_\_\_\_.

If you responded yes to question 9 or 10, the firm’s peer review administering entity will be the AICPA National Peer Review Committee (NPRC) and the firm will be subject to the NPRC’s administrative fee structure.

<sup>5</sup> Please provide report date, instead of year end date for all attestation engagements performed under the SSAEs, excluding the engagements referred to in question 6.

<sup>6</sup> The terms “compilation” and “review” as used herein refer to compilation and review engagements performed under SSARS. “Financial forecasts and projections” as used herein refers to compilation or agreed-upon procedures engagements of prospective financial statements performed under the SSAEs, Financial Forecasts and Projections (AICPA, Professional Standards, AT sec.301). Examinations performed under those standards are included in question 6.

<sup>7</sup> Certain portions of the CPA firm’s system of quality control may reside at or operate in conjunction with the system of control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm’s attest practice is owned by CPAs.

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**11. If the firm is not required to have its review administered by the National PRC, does it choose to do so?**

Yes     No

If yes, the firm will be subject to the National PRC's administrative fee structure.

**Applicant's statement: To the best of our knowledge and belief the information submitted herewith is true and correct. We understand that acceptance of this application will enroll our firm in the AICPA Peer Review Program. We agree to be bound by the policies and procedures of the AICPA Peer Review Program, including those which may restrict our right to resign from the AICPA Peer Review Program once a peer review has commenced. We also understand that if all the partners of the firm who are members of the AICPA resign while a peer review is in process, the firm will not be unenrolled from the AICPA Peer Review Program until the review is completed.**

**ACKNOWLEDGEMENT OF REQUIREMENTS:**

This statement should be signed by the firm's managing partner.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ Title \_\_\_\_\_

**return completed form to**

Mary Kelly  
NC Association of CPAs  
PO Box 80188  
Raleigh, NC 27623  
fax (919) 469-3959  
mckelly@ncacpa.org