

INFORMATION REQUIRED FOR SCHEDULING REVIEWS

FIRM INFORMATION

Firm Number: _____

Firm Name: _____

Address: _____

City: _____ State: _____ Zip: _____

REVIEW DUE DATE: _____

(This is the date that all review documents must be completed and submitted to the administering entity)

****Note: Extensions are only granted in unusual situations and must be requested at least **60 days** prior to the due date****

REVIEW YEAR-END¹: _____

(The peer review will address the one-year period ended this date)

REVIEW NUMBER: _____

(When making inquiries about your review, please refer to this review number)

In addition to this form, if your firm has a name change — for instance, due to a merger, dissolution, purchase, etc. — please go to <http://tinyurl.com/prchangeform> and download the form to fill out and submit to your administering entity.

Please provide the following information concerning your review.

1) Did your firm's address change since its last peer review?

Yes No N/A

If yes, please indicate the reason for the different address:

Change of office address Other (specify) _____

¹ Ordinarily, the peer review year-end is three years from the previous year-end and the due date is three years and six months from the year-end of the previous peer review. If this is an initial peer review, the peer review year-end is to be mutually agreed upon by the reviewed firm and reviewing firm, and this field will indicate "INITIAL." If you have applied for a change in peer review year-end through your administering entity OR if you have informed your administering entity of the performance of an engagement that will require your firm to have a peer review or step up from an Engagement Review to a System Review, please contact the administering entity to confirm that this field indicates the new year-end.

8) Does your firm perform, or does it expect to perform, engagements under the following standards:

<u>With periods ending during the peer review year?</u>	Yes	No
Statements on Auditing Standards (SASs)		
Audits	<input type="checkbox"/>	<input type="checkbox"/>
International Standards		
International Standards on Auditing, Assurance Engagements and related Services (ISAs), any other standards issued by the International Auditing and Assurance Standards Board (IAASB) or any other audit or assurance standards outside the U.S.	<input type="checkbox"/>	<input type="checkbox"/>
Standards of the Public Company Accounting Oversight Board (U.S.)		
Auditing standards issued by the PCAOB (for engagements that are not defined as issuers by the PCAOB (e.g., non-SEC issuers))	<input type="checkbox"/>	<input type="checkbox"/>
Statement on Standards for Accounting and Review Services (SSARS)		
Reviews of financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of financial statements with disclosures	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of financial statements that omit substantially all disclosures	<input type="checkbox"/>	<input type="checkbox"/>
Statements on Standards for Attestation Engagements (SSAEs)		
<u>With report dates during the peer review year?</u>		
Examinations of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Compilations of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
Agreed-upon procedures of prospective financial statements	<input type="checkbox"/>	<input type="checkbox"/>
<u>With periods ending during the peer review year?</u>		
Examinations of Service Organizations (SOC 1 Reports) ⁵	<input type="checkbox"/>	<input type="checkbox"/>
Examinations of written assertions	<input type="checkbox"/>	<input type="checkbox"/>
Reviews of written assertions	<input type="checkbox"/>	<input type="checkbox"/>
Other agreed-upon procedures	<input type="checkbox"/>	<input type="checkbox"/>

If *all* your “Yes” answers were due to your *expectation* to perform the engagements during the peer review year, and after the peer review year and your submission of this form, you find that your firm *did not* perform any of the expected engagements, please contact your administering entity.

Similarly, if *all* your “No” answers were due to your *expectation* not to perform engagements during the peer review year, and after the peer review year and your submission of this form, you find that the firm *did* perform any of these engagements, please contact your administering entity.

If *all* engagement types above are answered “No”, did your firm perform any engagements listed in question 8) during the last twelve months? Yes No. - If “No”, skip to question 17).

If “Yes”, please indicate the following and proceed to question 9:

Period end date of the firm’s last issued report: _____

Type of engagement: _____

⁵ Includes only examinations of service organization controls likely to be relevant to user entities’ internal control over financial reporting, otherwise known as Service Organization Control 1 (SOC 1) reports. SOC 2 and SOC 3 reports should be included in examinations of written assertions, reviews of written assertions or other agreed-upon procedures depending upon the nature of the engagement.

- 9) Determination of Type of Review (Refer back to question 8) for types of engagements performed):
- a) If your firm performs services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, your firm is required to have a System Review. Please proceed to question 10.
 - b) If your firm **does not** perform services under the SASs, *Government Auditing Standards*, examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, your firm is eligible to have an Engagement Review. Note: Firms eligible to have an Engagement Review may elect to have a System Review.

Please indicate the type of review you would prefer:

Engagement Review System Review

- 10) Is your firm required, or does it expect to be required, to be registered with **and** inspected by the Public Company Accounting Oversight Board (PCAOB) during the peer review year (excluding broker-dealers⁶)? Yes No.
If yes, please 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: _____

- 11) Does the firm perform, or expect to perform, during the peer review year, any engagements that are not defined as issuers by the PCAOB (i.e., non-SEC issuers), under professional standards issued by the PCAOB? Yes No

If yes, please indicate the total number of engagements: # Eng _____

If you responded “Yes” to question 10) or 11), your firm is required to have its review administered by the National Peer Review Committee (NPRC)⁷ at the AICPA and your firm will be subject to the NPRC’s administrative fee structure. Information related to this fee structure can be found at: <http://tinyurl.com/nprcfees>.

- 12) If your firm is not required to have its review administered by the NPRC, does it choose to do so?
 Yes No

If yes, your firm will be subject to the NPRC’s administrative fee structure at <http://tinyurl.com/nprcfees>.

If you are uncertain about your answers to questions 10) through 12) or their impact, please contact the NPRC at nprc@aicpa.org or (919) 402-4502.

⁶ Auditors of broker-dealers are required to be registered with the PCAOB. In late 2010, the PCAOB announced a proposal for an interim broker-dealer (BD) inspection program to determine what auditing standards are needed and what the scope should be for their permanent inspection program. If your firm is subject to PCAOB inspection only due to broker-dealers, answer question 10) “No.” This is because at this juncture, performing audits of broker-dealers is not a trigger for requiring a firm’s peer review to be administered by the NPRC.

⁷ See Interpretation 11-1 of the Standards “Peer Reviews To be Administered by the National Peer Review Committee” which can be found on the AICPA Peer Review Program website at: <http://tinyurl.com/prguidance>. The NPRC was formerly known as the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).

13) Select the formation of the peer review team.

Firm on Firm— You select a qualified firm to perform the review. The following is a link to the MNCPA peer Reviewer Directory at <http://www.mncpa.org/resources/peer-review/firms.aspx> or the AICPA Online Reviewer Search <http://peerreview.aicpaservices.org/resume/default.asp> Please complete Exhibit 1 (page 10).

Association Formed Team—The association of CPA firms that your firm belongs to (as indicated in question 7 and does not include the MNCPA7), will select the review team. **(The association must be authorized by the AICPA Peer Review Board to arrange and carry out peer reviews for its member firms.)**

Please indicate the code of the association (from question 7)) that will select the review team _____

14) If your firm is having a firm-on-firm or association formed review, indicate the estimated date of the commencement⁸ of your review: _____. This date should be prior to the due date on page 1. Your firm should advise the entity administering your review of the individuals selected to perform the review via **EXHIBIT 1**. The review team should be approved before the commencement of the review.

If your firm is having a firm-on-firm or association formed review, and the review team has already been chosen and the timing of the review established, please complete **EXHIBIT 1**. **If you do not know the members of the review team or the timing of the review, you do not have to complete EXHIBIT 1 at this time.**

If your firm does not perform services under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB, skip to question 17).

15) Please check all the appropriate boxes for those areas or industries in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB regardless of the percentage of your firm's practice in that area.

- 005 Audits Under Government Auditing Standards (Yellow Book) **(excluding Single Audit Act (A-133) engagements)**
- 013 Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)
- 007 Audits of Federally Insured Depository Institutions subject to the FDICIA (with more than \$500 million or greater in total assets at the beginning of its fiscal year)⁹
- 222 HUD Programs
- 320 School Districts
- 325 State & Local Governments
- 380 Defined Contribution Plans—Full & Ltd Scope **(excluding 403(b) plans)**
- 383 Defined Contribution Plans—Full & Ltd Scope (403(b) plans only)
- 390 Defined Benefit Plans—Full & Ltd Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 440 Carrying Broker-Dealers¹⁰

⁸ A peer review commences when the review team begins fieldwork on a System Review or begins the review of engagements on an Engagement Review.

⁹ As referred to in the FDIC's regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC's regulation 12 CFR Part 363.3 (b)).

16) Check the first box for any industries in which the firm performed or expects to perform non-SEC issuer engagements with periods ending during the peer review year under the SASs or *Government Auditing Standards*; examinations of prospective financial statements under the SSAEs, examinations of service organizations (SOC 1 reports⁵) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Using the same criteria, also check the second box for any industries in which over **ten percent** of the firm's auditing (**only**) practice hours (non-SEC issuers only) are concentrated. If your firm does not/will not have any industries comprising 10% or more of the firm's (non-SEC issuer) auditing hours during the peer review year, check the second box for the industries of the firm's three largest (non-SEC issuer) audit clients.

Your firm may also practice in industries that are not listed; that information is not required. If none of the listed industries applies to your practice, select "None of the above industries apply".

All Industries in which the firm performs audits (Box 1)	>10% of audit hours or 3 largest audit clients (Box 2)		All Industries in which the firm performs audits (Box 1)	>10% of audit hours or 3 largest audit clients (Box 2)	
<input type="checkbox"/>	<input type="checkbox"/>	110 Agricultural, Livestock, Forestry & Fishing	<input type="checkbox"/>	<input type="checkbox"/>	210 Health Maintenance Organizations
<input type="checkbox"/>	<input type="checkbox"/>	115 Airlines	<input type="checkbox"/>	<input type="checkbox"/>	216 Hospitals
<input type="checkbox"/>	<input type="checkbox"/>	120 Auto Dealerships	<input type="checkbox"/>	<input type="checkbox"/>	217 Nursing Homes
<input type="checkbox"/>	<input type="checkbox"/>	125 Banking	<input type="checkbox"/>	<input type="checkbox"/>	230 Investment Companies and Mutual Funds
<input type="checkbox"/>	<input type="checkbox"/>	145 Casinos	<input type="checkbox"/>	<input type="checkbox"/>	240 Life Insurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	150 Colleges and Universities	<input type="checkbox"/>	<input type="checkbox"/>	250 Mortgage Banking
<input type="checkbox"/>	<input type="checkbox"/>	155 Common Interest Realty Associations	<input type="checkbox"/>	<input type="checkbox"/>	260 Not-for-Profit Organizations (including voluntary health & welfare organizations)
<input type="checkbox"/>	<input type="checkbox"/>	165 Construction Contractors	<input type="checkbox"/>	<input type="checkbox"/>	268 Personal Financial Statements
<input type="checkbox"/>	<input type="checkbox"/>	175 Credit Unions	<input type="checkbox"/>	<input type="checkbox"/>	295 Real Estate Investment Trusts
<input type="checkbox"/>	<input type="checkbox"/>	180 Extractive Industries—Oil and Gas	<input type="checkbox"/>	<input type="checkbox"/>	300 Reinsurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	185 Extractive Industries—Mining	<input type="checkbox"/>	<input type="checkbox"/>	308 Rural Utilities Service Borrowers
<input type="checkbox"/>	<input type="checkbox"/>	186 Federal Student Financial Assistance Programs	<input type="checkbox"/>	<input type="checkbox"/>	310 Savings and Loan Associations
<input type="checkbox"/>	<input type="checkbox"/>	190 Finance Companies	<input type="checkbox"/>	<input type="checkbox"/>	312 Service Organizations (SOC 1 Reports ⁵)
<input type="checkbox"/>	<input type="checkbox"/>	195 Franchisors	<input type="checkbox"/>	<input type="checkbox"/>	330 Telephone Companies
<input type="checkbox"/>	<input type="checkbox"/>	200 Property and Casualty Insurance Co.	<input type="checkbox"/>	<input type="checkbox"/>	335 Utilities
<input type="checkbox"/>	<input type="checkbox"/>	205 Government Contractors	<input type="checkbox"/>	<input type="checkbox"/>	450 Non-Carrying Broker Dealers ¹⁰

None of the above industries apply

¹⁰ For information on audits of broker-dealers, including definitions of "Carrying Broker-Dealers" and "Non-Carrying Broker-Dealers", please visit <http://www.picpa.org/Content/40791.aspx>.

17) Are there any special concerns that we should be aware of when scheduling your review (e.g., significant merger/demerger situations)? Yes No. If yes, please explain.

18) Does your firm or do the members of your firm perform any accounting or auditing engagements through a joint venture, partnership or corporate arrangement with another accountant or accounting firm? Yes No. If yes, briefly describe those engagements and the relationships with the parties outside your firm.

19) Do the partners of the firm and the firm itself have licenses to practice public accounting in the state(s) where the firm practices as required by applicable state boards of accountancy? Yes No. If no, please explain.

20) Are there any limitations or restrictions on the firm or its personnel's current ability to practice public accounting that were imposed by any regulatory, monitoring or enforcement body (such as Department of Labor, General Accountability Office, SEC, PCAOB, State Board of Accountancy, AICPA Professional Ethics, AICPA Joint Trial Board etc.)? Yes No. If yes, please explain.

21) Since the end of the firm's last peer review, has the firm sold any portion of its non-attest practice to a non-CPA owned entity and/or entered into service arrangements for staff, office facilities, equipment, etc. with a non-CPA owned entity? Yes No. If yes, please provide with whom such agreements have been entered, the date that the agreements were entered into, the details of such agreements and what services within the practice were sold.

22) The AICPA has implemented a new process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board limited-access web site. The goal of this voluntary process is to create a nationally uniform system through which CPA firms can satisfy state board or licensing body peer review information submission requirements, increase transparency, and retain control over their peer review information.

Please review the important information in question a) or b), as applicable. Question c) is optional for all firms. For further information on FSBA, please visit www.picpa.org/fsba.

Given that the FSBA process is new, it may not have replaced the current peer review information submission requirements of the board(s) of accountancy (BOA) by which your firm is licensed, so please be sure to follow your BOA's information submission requirements until further notified.

a) Firms that are NOT Members of PCPS or the AICPA's Employee Benefit Plan Audit Quality Center or Governmental Audit Quality Center:

In accordance with AICPA FSBA requirements, I voluntarily agree that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the Minnesota State Board of Accountancy unless I check this box to opt out.

If you do not "opt out," your firm's peer review documents, as noted above, will be posted to a secure limited-access web site that will only be available to an authorized person at the Minnesota State Board of Accountancy for state board only access.

If you "opt out," select publicly available information will be made available to the Board, such as review period covered by the review and report acceptance date, among other information per the *Standards for Performing and Reporting on Peer Reviews*.

b) Firms that are Members of the PCPS or the AICPA's Employee Benefit Plan Audit Quality Center or Governmental Audit Quality Center:

Since your firm is a member of PCPS and/or one of the Audit Quality Centers, your firm's peer review documents, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, are automatically posted to the AICPA public file as a condition of your membership. For reporting purposes, your firm's peer review information will also be posted to the state board limited-access web site and made available to authorized representatives at the Minnesota State Board of Accountancy.

c) For ALL Firms:

If your firm practices in multiple states and you would like to expand access to additional state boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please complete **EXHIBIT 2**.

To the best of our knowledge and belief, the information submitted herewith is true and correct. We agree to be bound by the policies and procedures for the peer review program, including those which may restrict our right to resign from the program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in *Standards of the AICPA Peer Review Program Manual*. 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 un-enrolled from the program until the review is completed.

Signature: _____ Date: _____

Please return this form and any applicable exhibits within 30 days:

E-mail:
jm McGuire@mncpa.org

Mail:
Jill McGuire
MNCPA Peer Review program
1650 W 82nd St. Ste. 600
Bloomington, MN 55431

CODES FOR ASSOCIATIONS OF CPA FIRMS¹¹

Name	Code	Name	Code
AG Exchange	0067	Integra International, Inc.	0052
AGN International North America	0010	INAA Group, International Network of Accountants and Auditors	0064
The Alliance of Practicing CPAs	0044	Infinet Resources	0062
Alliott Group	0068	International Association of Practicing Accountants	0040
American Association of Hispanic CPAs	0055	JHI	0041
Apparel and Textile Accountants & Consultants	0056	Kreston International	0042
Associated Regional Accounting Firm (d/b/a PKF North American Network)	0006	KS International	0060
Auto Team America	0057	The Leading Edge Alliance	0065
The BDO Seidman Alliance	0049	Lone Star Management Group	0017
BKR International	0020	McGladrey Alliance	0043
BR International	0066	MGI North America, LTD	0036
Baker Tilley International	0031	Montana Association of CPAs	0018
Community Banking Advisory Network (CBAN)	1026	Moore Stephens North America, Inc.	0045
CORPACCT CPA Affiliates	0030	Morning Star	0054
CPA Affiliates of Virginia, Ltd	0027	MSI Global Alliance	0058
CPAmerica International	0001	National Alliance of Auto Dealer Advisors	1031
CPA Associates International, Inc.	0011	National Association of Black Accountants	0007
CPA Auto Dealer Consultants Association (CADCA)	1027	National Conference of CPA Practitioners	0021
CPAConnect	0071	Network of Accountants	0028
INPACT Americas	0013	NEXIA International	0039
CPA Manufacturing Services Association (MSA)	1028	Not-for-Profit Services Associations (NSA)	1032
CPA Network, Inc.	0012	NR International	0032
The CPA Network	0047	Pannell Kerr Forster	0050
CPA–USA Network (formerly NACPAF)	0019	Polaris IA International (Independent Accountants International)	0015
Crowe Cherry Bekaert	0063	Praxity AISBL	0029
DFK International, USA	0014	Premier International Associates	0073
Enterprise Network Worldwide	0059	Real Estate & Construction Advisors Association (RECA)	1033
The Florida CPA Group	0053	Russell Bedford International	0074
Firm Foundation	1029	Southern Association of Accounting Firms	0022
Foundation for Accounting Practitioners, Inc.	0033	The Southern & Western Accounting Group	0023
The Global Alliance	0072	Texas Management Group	0024
GMN International	0037	The Ruck Network, Inc.	0070
Grant Thornton International	1030	The Virginia Group of CPA Firms, Inc.	0025
HLB USA Incorporated	0035	Western Association of Accounting Firms	0026
Crowe Horwath International	0038	Other	0099
IGAF Worldwide	0016		

CODES FOR NON-CPA OWNED ENTITIES¹²

Name	Code	Name	Code
American Express Tax and Business Services	1005	RSM McGladrey Services	1015
UHY Advisors	1020	Vestin Group Inc.	1025
CBIZ, Inc.	1010		

¹¹ Not all of the associations have requested to assist their members in forming review teams and/or provide technical assistance to review teams.

¹² Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality 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, including some or all of the former owners of the CPA firm.

EXHIBIT 1 (continued)

TEAM MEMBER INFORMATION

6) Team Member #1 Mr. Ms.

First MI Last
Firm Name: _____
AICPA Member Number¹: _____
Email _____

7) Team Member #2 Mr. Ms.

First MI Last
Firm Name: _____
AICPA Member Number: _____
Email _____

8) Team Member #3 Mr. Ms.

First MI Last
Firm Name: _____
AICPA Member Number: _____
Email _____

RELATIONSHIPS OR TRANSACTIONS²

9) Do any arrangements exist between the reviewed firm, the reviewing firm or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity? Yes No. If yes, please describe the arrangements in detail.

10) Is the reviewed firm a member of a network under Ethics Interpretation 101-17?³ Yes No – If yes:

- a) Provide the association code/name: _____
- b) Are any of the review team members employed by or owners of a firm that is a member of the same network?
 Yes No -- If yes, the reviewed firm should reference PRP Standards Interpretation 26-2, which states that the owners and employees of network firms are not considered to be independent with respect to other firms within the same network. As a result, those individuals should be excluded from the review team.

² Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.

³ Questions regarding Ethics Interpretation 101-17, including whether a firm is a member of a network, should be directed to the AICPA Ethics Hotline at ethics@aicpa.org or 888-777-7077 (option 5 followed by option 2).

EXHIBIT 1 (continued)

11) Are there any other relationships or transactions between the reviewed firm, the reviewing firm and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired?

Yes No. If yes, please describe the relationships or transactions:

12) Did your firm use an individual outside your firm or another firm to perform monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for your firm for the year immediately preceding or during the current peer review year?

Yes No N/A - If yes, please provide the following information:

Name of Individual	Firm Name	Description of Service	Year-End of Engagement(s)
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In the Interpretations titled "Independence, Integrity, and Objectivity" of the revised Standards, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain, review captain, or team member) for anyone also performing monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for the firm for the year immediately preceding or during the current peer review year. This would also apply if another individual from the reviewer's firm were performing such services. The only exception is if those services were performed for the year immediately following the previous peer review year-end. Thus, performing those services in the year immediately preceding or during the current peer review year would impair independence for peer review purposes. There are various permutations and interpretations of this guidance which could still be applicable to your firm.

Please carefully consider your choice of a peer reviewer and/or reviewing firm, and consult your peer reviewer or administering entity for additional guidance on this matter as necessary, so that your peer reviewer and/or reviewing firm's independence is not impaired.

13) Did your firm obtain any quality control materials (e.g., audit programs, checklists, practice aids, etc.) that are integral to your firm's system of quality control from the reviewing firm, an entity related to the reviewing firm or an association? (Please consult with your peer reviewer if you're unsure whether your firm's quality control materials were obtained from an entity related to the reviewing firm)? Yes No N/A - If yes:

a) Please list the firms or related entities or associations that provide the externally developed quality control materials and used at your firm. _____

b) Is there an independent peer review report that covers the specific quality control materials used by your firm? (Evidenced by a QCM peer review report and an acceptance letter) Yes No - If no, please contact the AICPA at prptechnical@aicpa.org to determine whether the review team is independent to perform your firms' peer review.

EXHIBIT 2

FACILITATED STATE BOARD ACCESS—EXPANDED ACCESS OPTIONS

FIRM NAME _____ **REVIEW NO** _____

If your firm practices in multiple states and you would like to expand access to additional state boards/licensing bodies where peer review is mandatory and the BOA is not prohibited from accessing results, please make your selections below.

I understand that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the State Board(s) of Accountancy that I select below.

- | | | | |
|---|--------------------------------------|---|---|
| <input type="checkbox"/> Alabama | <input type="checkbox"/> Kansas | <input type="checkbox"/> Nevada | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> Kentucky | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Louisiana | <input type="checkbox"/> New Jersey | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> California | <input type="checkbox"/> Maine | <input type="checkbox"/> New Mexico | <input type="checkbox"/> Texas |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Maryland | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Michigan | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Guam | <input type="checkbox"/> Minnesota | <input type="checkbox"/> Ohio | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Mississippi | <input type="checkbox"/> Oklahoma | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Illinois | <input type="checkbox"/> Montana | <input type="checkbox"/> Oregon | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> Iowa | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Pennsylvania | <input type="checkbox"/> Wyoming |
| <input type="checkbox"/> All States Listed Above | | | |

If you would like to change your expanded access selections at any time after submitting this form, please contact your administering entity in writing.

To learn more about Facilitated State Board Access, please visit www.mncpa.org/peer-review/fsba-faq.aspx

