

INFORMATION REQUIRED FOR SCHEDULING REVIEWS

FIRM INFORMATION

Name: _____

Address1: _____

Address 2: _____

City: _____ State: _____ Zip Code: _____

REVIEW DUE DATE (date that all review documents must be completed and submitted to the administering entity)

Please provide the following information concerning your review. When making inquiries about your review, please refer to the following review number:

1. Mailing Address (if different from above):

City

ST

Zip Code

Please indicate the reason for the different address:

Change of office address Other (specify) _____

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://www.aicpa.org/download/peerreview/Peer_Review_Change_Form_Final.pdf and download the form to fill out and submit to your administering entity.

2. Managing partner: Mr. Ms.

First

MI

Last

Are you an AICPA Member? Yes No If yes, please provide AICPA Member Number _____

Telephone Number (____) _____ Ext. _____

Fax Number (____) _____

E-mail address _____

1 Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor.

3. Contact person on peer review matters Mr. Ms. Same as Managing Partner

 First MI Last

Title _____

Are you an AICPA Member? Yes No If yes, please provide AICPA Member Number _____

Telephone Number (_____) _____ Ext. _____

Fax Number (_____) _____

E-mail _____

4. Total number of partners: _____ 5. Total number of partners who are AICPA members: _____

6. Total number of personnel² in the firm, including partners: _____

7. Did an individual on your **previous peer review team** or another individual from your peer review team's firm 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?

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

Name of individual	Firm Name	Description of Service	Date Service Performed
_____	_____	_____	_____

In the Interpretation 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 in the year prior to the current peer review year end. This would also apply if another individual from the reviewer's firm was 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 preceding or during the year of the next peer review would impair independence for peer review purposes. **Therefore, please carefully consider your choice of a peer reviewer and/or reviewing firm, so that their independence is not impaired.**

8. If the firm belongs to an Association(s) of CPA firms³ or a non-CPA owned entity⁴ with which your firm is closely aligned, add code below.

(Use codes on pages 8 and 9): _____

If you marked 0099, please indicate the name of the association:

² Personnel are defined per Statement on Quality Control Standards (SQCS) No. 7, *A Firm's System of Quality Control* as all individuals who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, *Professional Standards*, vol. 2, QC sec. 10). This would include all personnel including leased and per diem employees who devote at least 25% of their time in performing audits, reviews, compilations, or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements.

³ An association of CPA firms is defined as (1) any association, group, or alliance of accounting firms or (2) two or more firms or a group of firms (whether a formal or informal group) that jointly market or sell services. Associations of CPA firms who arrange peer reviews OR whose members perform peer reviews of each other must file a Plan annually and have the AICPA Peer Review Board approve the Plan before any such reviews are scheduled.

⁴ 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.

9. Does your firm currently perform engagements under the following standards?
- | | | |
|---|------------------------------|-----------------------------|
| Statements on Auditing Standards (SASs) - Audits ⁵ ? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Accounting and Review Services (SSARS) - Reviews of financial statements? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of financial statements with disclosures? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of financial statements that omit substantially all disclosures? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Statements on Standards for Attestation Engagements (SSAEs) — Examinations of prospective financial statements? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Compilations of prospective financial statements? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Agreed-upon procedures of prospective financial statements? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Examinations of written assertions? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Reviews of written assertions? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Other agreed-upon procedures? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

If all are answered no to question 9, did your firm perform any engagements listed in question 9 during the last twelve months? Yes No If no, skip to Item 21. If yes, please indicate the following and proceed to Item 10.

Period end date of the firm's last issued report _____ / _____ / _____

Type of engagement _____

10. Is your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)? 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 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 engagements and its industry (select industry codes from the list on page 5)
 # Eng. _____ Code _____ # Eng. _____ Code _____ # Eng. _____ Code _____

If you responded yes to question 10 or 11, your firm is required to have its review administered by the National Peer Review Committee (National PRC) and your firm will be subject to the National PRC's administrative fee structure.

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

Yes No If yes, your firm will be subject to the National PRC's administrative fee structure.

13. Determination of Type of Review (Refer back to question 9 for types of engagements performed):

a) Does your firm perform services under the SASs or examinations of prospective financial statements under the SSAEs? Yes No **If yes, your firm is required to have a system review.** Proceed to question 14.

b) If your firm **does not** perform services under the SASs or examinations of prospective financial statements under the SSAEs, **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 and proceed to question 14.

Engagement Review System Review

14. Formation of review team (please check the one that applies):

Firm-on-Firm -- You select a qualified firm to perform the review. The following are links to the WSCPA and AICPA Online Reviewer Directories: https://www.wscpa.org/Content/legacy/com_PeerDirectory.aspx and <http://peerreview.aicpaservices.org/resume/default.asp>

Committee-Appointed Review Team (**only available for engagement reviews**) -- The entity administering your firm's review will select the review team. Please complete Exhibit 1.

Association formed Review Team -- The association of CPA firms that your firm belongs to (as indicated in question 8) 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.**)

15. If your firm is having a firm-on-firm or association formed review, indicate the estimated date of the commencement⁶ of your review: _____/_____/_____

This date should be prior to the due date on page 1. Your firm should advise the entity administering your review the individuals selected to perform the review. The review team should be approved before the commencement of the review.

16. 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 2. **If you do not know the members of the review team or the timing of the review, you do not have to complete Exhibit 2 at this time.**

17. If the review team is to be formed by an association of CPA firms authorized by the AICPA, please indicate the name of the association by using the code numbers on pages 8 and 9. _____ If you marked 99, please indicate the name of the association. _____

If your firm does not perform audits, any other engagements under the SASs, or examinations of prospective financial statements, skip to Item 20.

18. Please check **all** the appropriate boxes for those areas in which the firm performs audits or examinations of prospective financial statements regardless of the percentage of your firm's practice in that area.

- 1 SEC Rules and Regulations
- 3 Prospective Financial Information
- 5 Audits Under Government Auditing Standards (Yellow Book)
(Excluding Single Audit Act (A -133) Engagements)
- 7 Audits of Federally Insured Depository Institutions (with more than \$500 million or greater in total assets)
- 9 Other Audits Under Statements on Auditing Standards
- 10 Audits of Employee Benefit Plans
- 11 Attest Services (Excluding Prospective Financial Information)
- 13 Single Audit Act (A -133) Engagements Under Government Auditing Standards (Yellow Book)
- 14 Audits of Non-SEC Registrants under PCAOB Standards
- 18 Other Bank Audits

⁶ A peer review commences when the review team begins fieldwork on a System Review or begins the review of engagements on an Engagement review.

19(A). Please check **all** the appropriate boxes for any industries in which the firm performs audits or examinations of prospective financial statements regardless of the percentage of your firm's practice in any industry.

- 126 FDICIA Banking (total assets of \$500 million or greater at the beginning of its fiscal year)⁷
- 222 HUD Programs
- 320 School Districts
- 325 State and Local Government
- 380 Defined Contribution Plans – Full & Ltd. Scope (including 403b plans)
- 390 Defined Benefit Plans – Full & Ltd. Scope
- 400 ERISA Health & Welfare Plans
- 403 ESOP Plans
- 405 Other ERISA Plans
- 420 Entities Covered Under Single Audit Act (A-133)

19.(B) In addition to checking the first box for any industries in which the firm performs audits or examinations of prospective financial statements, also check the second box for any industries in which over **ten percent** of the firm's auditing (**only**) practice hours are concentrated. If your firm does not have any industries comprising 10% or more of the firm's auditing hours, check the second box for the industries of the firm's three largest audit clients. **Not all industries are listed. Please ensure however that you've indicated all of your firm's practice areas in 19(A).** An auditing practice for the purpose of the AICPA's *Standards for Performing and Reporting on Peer Reviews* is defined in Paragraph 1000.06 of those *Standards* which can be found on the AICPA Peer Review Program website at the address below.

All Industries in which the firm performs audits (Box 1)	Industries with >10% of firm's practice audit hours or 3 largest audit clients (Box 2)		All industries in which the firm performs audits (Box 1)	Industries with >10% of firm's practice 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"/>	230 Investment Companies and Mutual Funds
<input type="checkbox"/>	<input type="checkbox"/>	115 Airlines	<input type="checkbox"/>	<input type="checkbox"/>	240 Life Insurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	120 Auto Dealerships	<input type="checkbox"/>	<input type="checkbox"/>	250 Mortgage Banking
<input type="checkbox"/>	<input type="checkbox"/>	125 Banking	<input type="checkbox"/>	<input type="checkbox"/>	260 Not-for-Profit Organizations ⁸
<input type="checkbox"/>	<input type="checkbox"/>	135 Brokers & Dealers in Securities	<input type="checkbox"/>	<input type="checkbox"/>	268 Personal Financial Statements
<input type="checkbox"/>	<input type="checkbox"/>	140 Brokers & Dealers in Commodities	<input type="checkbox"/>	<input type="checkbox"/>	295 Real Estate Investment Trusts
<input type="checkbox"/>	<input type="checkbox"/>	145 Casinos	<input type="checkbox"/>	<input type="checkbox"/>	300 Reinsurance Companies
<input type="checkbox"/>	<input type="checkbox"/>	150 Colleges and Universities	<input type="checkbox"/>	<input type="checkbox"/>	308 Rural Utilities Service Borrowers
<input type="checkbox"/>	<input type="checkbox"/>	155 Common Interest Realty Associations	<input type="checkbox"/>	<input type="checkbox"/>	310 Savings and Loan Associations
<input type="checkbox"/>	<input type="checkbox"/>	165 Construction Contractors	<input type="checkbox"/>	<input type="checkbox"/>	312 Service Organizations (SAS 70 audits)
<input type="checkbox"/>	<input type="checkbox"/>	175 Credit Unions	<input type="checkbox"/>	<input type="checkbox"/>	330 Telephone Companies
<input type="checkbox"/>	<input type="checkbox"/>	180 Extractive Industries — Oil and Gas	<input type="checkbox"/>	<input type="checkbox"/>	335 Utilities
<input type="checkbox"/>	<input type="checkbox"/>	185 Extractive Industries — Mining			None of the above industries apply
<input type="checkbox"/>	<input type="checkbox"/>	186 Federal Financial Assistance Programs			
<input type="checkbox"/>	<input type="checkbox"/>	190 Finance Companies			
<input type="checkbox"/>	<input type="checkbox"/>	195 Franchisors			
<input type="checkbox"/>	<input type="checkbox"/>	200 Property and Casualty Insurance Companies			
<input type="checkbox"/>	<input type="checkbox"/>	205 Government Contractors			
<input type="checkbox"/>	<input type="checkbox"/>	210 Health Maintenance Organizations			
<input type="checkbox"/>	<input type="checkbox"/>	216 Hospitals			
<input type="checkbox"/>	<input type="checkbox"/>	217 Nursing Homes			

⁷ 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)).

⁸ Including Voluntary Health and Welfare Organizations

20. 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.
-
-
21. 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.
-
-
22. 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.
-
-
23. 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.
-
-
24. 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, etc.)? Yes No – If yes, please explain.
-
-
25. (a) 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
- (b) 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.
-
-

26. **FACILITATED STATE BOARD ACCESS**

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. For further information, see <http://www.wscpa.org/Content/38766.aspx>.

26(A). **Facilitated State Board Access (FSBA)—ONLY for 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 Washington State Board of Accountancy **unless I check this box to opt out.**

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

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 Washington 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*.

26(B). **Facilitated State Board Access (FSBA)—ONLY for 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 Washington State Board of Accountancy.

26(C). **FSBA Expanded Access — 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 3.

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 unenrolled from the program until the review is completed.

Signature _____ Date _____

Please return this form and the applicable exhibits within 15 days to:

**Julie B. Phipps
Washington Society of CPAs
902 140th Ave NE
Bellevue, WA 98005-3480**

jhipps@wscpa.org or fax to: (425) 586-1133

CODES FOR ASSOCIATIONS OF CPA FIRMS*

<u>Name</u>	<u>Code</u>
AG Exchange	0067
AGN International North America	0010
The Alliance of Practicing CPAs	0044
Alliott Group	0068
American Association of Hispanic CPAs	0055
Apparel and Textile Accountants & Consultants	0056
Associated Regional Accounting Firm (d/b/a PKF North American Network)	0006
Auto Team America	0057
The BDO Seidman Alliance	0049
BKR International	0020
BR International	0066
Baker Tilley International	0031
CORPACCT CPA Affiliates	0030
CPA Affiliates of Virginia, Ltd.	0027
CPA America International	0001
CPA Associates International, Inc.	0011
CPA Connect	0071
CPA Management Systems, Inc. t/a InPACT Americas	0013
CPA Network, Inc.	0012
The CPA Network	0047
CPASNET.COM	0046
Crowe Cherry Bekaert	0063
DFK International, USA	0014
Enterprise Network	0059
The Florida CPA Group	0053
Foundation for Accounting Practitioners, Inc.	0033
The Global Alliance	0072
GMN International	0037
HLB International	0035
Horwath International	0038
IGAF Worldwide	0016
Integra International Inc.	0052
International Network of Accountants and Auditors	0064
Infinet Resources	0062
International Association of Practicing Accountants	0040
JHI Association	0041
Kreston International	0042
KSI International	0060
Leading Edge Alliance	0065
Lone Star Management Group	0017
MSI Global Alliance	0058

* Not all of the associations have requested to assist it's members in forming review teams and/or provide technical assistance to review teams.

CODES FOR ASSOCIATIONS OF CPA FIRMS (continued)*

<u>Name</u>	<u>Code</u>
MGI North America	0036
Montana Association of CPAs	0018
Moore Rowland International	0029
Moore Stephens North America, Inc.	0045
Morning Star	0054
CPA – USA Network (formerly NACPAF)	0019
National Association of Black Accountants	0007
National Conference of CPA Practitioners	0021
The Moss Adams Connection	0051
Network of Accountants	0028
NEXIA International	0039
NR International	0032
Pannell Kerr Forster	0050
Polaris IA International	0015
Premier International Associates	0073
Praxity	0075
RSM McGladrey Network	0043
Russell Bedford International	0074
Southern Association of Accounting Firms	0022
The Southern & Western Accounting Group	0023
Texas Management Group	0024
The Ruck Network, Inc.	0070
The Virginia Group of CPA Firms, Inc.	0025
Western Association of Accounting Firms	0026
Other	0099

CODES FOR NON-CPA OWNED ENTITIES**

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

* Not all of the associations have requested to assist it's members in forming review teams and/or provide technical assistance to review teams.

** 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

INFORMATION NEEDED TO ASSIGN A REVIEW TEAM FOR CART REVIEWS

1. Firm Name _____

2. Did your firm perform any audits* or examinations of prospective financial statements during the last twelve months?
 Yes No If yes, please indicate the date you issued your last report ____/____/____ and the period ending ____/____/____.

3. Does your firm plan to perform any engagements referred to in question 2 during the next twelve months?
 Yes No

4. Whenever possible, we select a reviewer who practices in the state where your firm's main office is located. However, we will not select a reviewer located in the immediate geographic area of that office or other geographic areas specified by you if, for example, you have a significant office or client in that area. We use the first three digits of the zip code to define a geographic area.
 - a. Do you object to a reviewer being selected from the state where your main office is located?
 Yes No If yes, the reviewer will be selected from another state.

 - b. If the answer to 4(a) is no, please indicate the first three digits of those zip codes within your state where you would *not like* a reviewer to be selected.¹

5. Please provide the information on page 11 concerning the number of accounting and review engagements and attestation engagements with periods ending during the last twelve months. This information should be classified into major industry categories and broken down by each owner of the firm who is responsible for the issuance of reports on accounting and review services and attest services. Note: this information is used to assist in scheduling the review and should include anticipated engagements. It is not intended to represent a list of all engagements completed with period end dates covered by the peer review year. Such information will be requested by the reviewer or administering entity prior to the actual review.

6. Indicate the date that your firm would like the review to commence ____/____/____. This date should be sufficiently prior to the due date on page 1 to allow for completion of your peer review by that date. Completion includes the submission of all peer review documents to the entity administering the peer review.

* Includes audits of financial statements and other audit services such as engagements under SAS No. 70, Reports on the Processing of Transactions by Service Organizations

¹ To determine whether there are zip code areas that you would like excluded or included, you may wish to refer to your local phone book(s), client lists, or mailing lists, if any.

Preliminary List of Number of Engagements Performed
By Industry, Level of Service, and Partner

For the twelve month period ended: _____ / _____ / _____

Number of Engagements Performed²

Industry of the Client ³	Level of Service Provided ⁴	Partner 1	Partner 2	Partner 3
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT	_____	_____	_____
_____	R	_____	_____	_____
	C	_____	_____	_____
	CO	_____	_____	_____
	AT	_____	_____	_____

Total number of C8** Engagements performed _____

² Each monthly engagement for a client counts as one engagement

³ Please use the industry codes on page 12

⁴ Please use the level of service codes on page 12

**Compilation engagements performed under Statement on Standards for Accounting and Review Services (SSARS) No. 8 where an engagement letter was issued instead of a report.

LEVEL OF SERVICE CODES

Please use the following codes to reflect the level of service provided:

- R Review of financial statements
- C Compilation of financial statements with disclosures
- CO Compilation of financial statements that omit substantially all disclosure
- C8 Compilation engagements performed under Statement on Standards for Accounting and Review Services (SSARS) No. 8 where an engagement letter was issued instead of a report
- AT Attestation services (including compilations of prospective financial statements)

INDUSTRY CODES

- | | |
|---|--|
| 2 Other Industries not listed below | 216 Hospitals |
| 110 Agricultural, Livestock, Forestry & Fishing | 217 Nursing Homes |
| 115 Airlines | 222 HUD |
| 120 Auto Dealerships | 230 Investment Companies and Mutual Funds |
| 125 Banking | 240 Life Insurance Companies |
| 126 FDIC Banking* | 250 Mortgage Banking |
| 135 Brokers and Dealers in Securities | 260 Not-for-Profit Organizations (including
Voluntary Health and Welfare Organizations) |
| 140 Brokers and Dealers in Commodities | 268 Personal Financial Statements |
| 145 Casinos | 295 Real Estate Investment Trusts |
| 150 Colleges and Universities | 300 Reinsurance Companies |
| 155 Common Interest Realty Associations | 308 Rural Utilities Service Borrowers |
| 165 Construction Contractors | 310 Savings and Loan Associations |
| 175 Credit Unions | 320 School Districts |
| 180 Extractive Industries — Oil and Gas | 325 State and Local Government |
| 185 Extractive Industries — Mining | 330 Telephone Companies |
| 186 Federal Financial Assistance Programs | 335 Utilities |
| 190 Finance Companies | 380 Defined Contribution Plans – Full & Ltd. Scope (including
403b plans) |
| 195 Franchisors | 390 Defined Benefit Plans – Full & Ltd. Scope |
| 200 Property and Casualty Insurance Companies | 400 ERISA Health & Welfare Plans |
| 205 Government Contractors | 403 ESOP Plans |
| 210 Health Maintenance Organizations | 405 Other ERISA Plans |

* 126 Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year, 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)).

EXHIBIT 2

**INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS
(INCLUDING FIRMS WITHIN ASSOCIATIONS)**

FIRM NAME _____ **REVIEW NO** _____

Please provide, or have the team captain/review captain provide, the following information concerning the review team that will perform your review. This information will be used to evaluate whether the review team has the necessary qualifications to perform this review.

The review team may not perform the review until the reviewed firm has received acknowledgement of this form from the entity administering the review. If there are any changes in the date of the exit conference, or the names of the individuals who will serve on the review team, the administering entity should be informed, in writing if possible, of the changes. This is necessary to minimize subsequent questions about the conduct of the review or the qualifications of the review team members.

REVIEWING FIRM INFORMATION

1. Name of Reviewing Firm _____
2. AICPA Firm Number _____ Office Number _____
3. Mailing Address _____

City _____ State _____ Zip _____
4. Review Dates:
Commencement Date: _____ / _____ / _____
Exit Conference Date: _____ / _____ / _____

TEAM CAPTAIN/REVIEW CAPTAIN INFORMATION

1. Team Captain's/Review Captain's Name Mr. Ms.

First _____ MI _____ Last _____
2. AICPA Member Number _____
3. E-mail Address _____
4. Mailing Address _____

City _____ State _____ Zip _____
5. Telephone Number: (_____) _____
Facsimile Number: (_____) _____

* Obtain from AICPA Member Card

TEAM MEMBER 1 INFORMATION

1. Team Member's Name Mr. Ms. Firm Name _____

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

TEAM MEMBER 2 INFORMATION

1. Team Member's Name Mr. Ms. Firm Name _____

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

TEAM MEMBER 3 INFORMATION

1. Team Member's Name Mr. Ms. Firm Name _____

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

RELATIONSHIPS OR TRANSACTIONS¹

1. 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.
- _____
- _____
2. 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.
- _____
- _____

¹ Obtain from AICPA Member Card
¹ Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.

3. Did an individual on your **previous peer review team** or another individual from your peer review team's firm 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?

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

Name of individual	Firm Name	Description of Service	Date Service Performed
_____	_____	_____	_____

In the Interpretation 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 in the year prior to the current peer review year end. This would also apply if another individual from the reviewer's firm was 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 preceding or during the year of the next peer review would impair independence for peer review purposes. **Therefore, please carefully consider your choice of a peer reviewer and/or reviewing firm, so that their independence is not impaired.**

EXHIBIT 3

Facilitated State Board Access—Expanded Access For Firms with Their Main Office in Washington

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"/> _Louisiana | <input type="checkbox"/> _New Jersey | <input type="checkbox"/> _South Dakota |
| <input type="checkbox"/> _Arizona | <input type="checkbox"/> _Maine | <input type="checkbox"/> _New Mexico | <input type="checkbox"/> _Texas |
| <input type="checkbox"/> _Arkansas | <input type="checkbox"/> _Maryland | <input type="checkbox"/> _North Carolina | <input type="checkbox"/> _Utah |
| <input type="checkbox"/> _Connecticut | <input type="checkbox"/> _Michigan | <input type="checkbox"/> _North Dakota | <input type="checkbox"/> _Vermont |
| <input type="checkbox"/> _Georgia | <input type="checkbox"/> _Minnesota | <input type="checkbox"/> _Ohio | <input type="checkbox"/> _Virginia |
| <input type="checkbox"/> _Guam | <input type="checkbox"/> _Mississippi | <input type="checkbox"/> _Oklahoma | <input type="checkbox"/> _Washington |
| <input type="checkbox"/> _Idaho | <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"/> _Kansas | <input type="checkbox"/> _Nevada | <input type="checkbox"/> _Rhode Island | |
| <input type="checkbox"/> _Kentucky | <input type="checkbox"/> _New Hampshire | <input type="checkbox"/> _South Carolina | <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 <http://www.wscpa.org/Content/38766.aspx>.