

WSCPA PEER REVIEW PROGRAM

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WSCPA 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 services¹ 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. Peer Review is not a membership requirement of the WSCPA.

Please return this completed form by email to Julie Phipps, Professional Standards Manager, peerreview@wscpa.org.

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

Name _____ AICPA Firm # _____
(If applicable)

Address _____

City

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

If no, is the managing partner a member of the WSCPA? Yes No

Telephone No.: _____ Fax No.: _____

E-mail address: _____

¹ 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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2. Name and address of person to contact at the firm concerning peer review matters:

Mr. Ms. Same as Managing Partner

First Name _____ M.I. _____ Last Name _____

Are you a member of the AICPA? Yes No If no, are you a member of the WSCPA? Yes No

Telephone No. _____ Fax No. _____

Address _____

E-mail address _____

Title _____

3. (a) Total number of CPA and non-CPA partners²: _____

(b) Number of CPA partners: _____

4. Number of CPAs including partners: _____

5. Number of personnel³ including partners: _____

6. Total number of engagements performed or expected to be performed under the Statements on Auditing Standards (SASs), examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs), and Government Auditing Standards:

None 1 to 5 6 to 9 10 or more

Year End date of initial engagement⁴ _____

² Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor.

³ 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.

⁴ Please provide report date, instead of year end date for examinations of prospective financial statements under the SSAEs.

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7. Does the firm perform or expect to perform (If yes, indicate the year end⁵ date of the initial engagement on the line provided):

- | | Month/Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| Reviews ⁶ of financial statements? | <input type="checkbox"/> Yes <input type="checkbox"/> No _____ |
| Compilations ⁶ of financial statements with disclosures? | <input type="checkbox"/> Yes <input type="checkbox"/> No _____ |
| Compilations of financial statements where "Selected Information---Substantially all Disclosures Required are Not Included"? | <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 _____ |
| Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections ⁶ , agreed-upon procedures and other engagements, and excluding the engagements referred to in question 6? | <input type="checkbox"/> Yes <input type="checkbox"/> 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 entity⁷ 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 your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)?

- Yes No

If yes, indicate the following -

- Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB: _____
- 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 your 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, your administering entity will be the National Peer Review Committee (National PRC) and your firm will be subject to the National PRC's administrative fee structure.

⁵ 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.

⁶ 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.

⁷ 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 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.

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 WSCPA Peer Review Program. We agree to be bound by the policies and procedures for the WSCPA Peer Review Program, including those which may restrict our right to resign from the WSCPA 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 un-enrolled from the WSCPA 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: _____

Please send this completed form by e-mail to:

Julie B. Phipps, Professional Standards Manager
peerreview@wscpa.org