



PEER REVIEW ANNUAL ADMINISTRATIVE FEES - JUNE 1, 2022 – MAY 31, 2023

Each year, enrolled firms are billed a fee to cover expenses related to the administration of the peer review program. The annual fee is designed to facilitate the administration of the program on a break-even basis.

All firms with accounting and auditing practices are subject to the annual fee. The fee charged to participating firms is based on firm size and type of review the firm must undergo, based on information provided by the firm on its most recent scheduling form or enrollment form. Non-member firm rates are similarly determined, but with an additional fee.

Engagement review firms (firms that are not required to have a system review and only perform services under SSARS or services under the SSAEs not included in System Reviews).

System Review firms (firms that perform engagements under the Statement on Auditing Standards (SASs,) the Government Auditing Standards (Yellow Book), examinations of prospective financial information under the Statement on Standards for Attestation Engagements (SSAEs), examinations of service organizations (SOC 1 reports) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Basic Fees	
\$360	One professional *
\$500	2-5 professionals
\$515	6-10 professionals
\$660	11-20 professionals
\$685	21 and over professionals
Additional Fee	
\$300	If no partner or owner is a member of either the AICPA or the WSCPA **

Basic Fees	
\$500	One professional *
\$520	2-5 professionals
\$535	6-10 professionals
\$675	11-20 professionals
\$690	21-50 professionals
\$700	51 and over professionals

Additional Fees	
\$300	If no partner or owner is a member of the WSCPA **
\$500	If no partner or owner is a member of the AICPA **
\$125	Firm performs Single Audits **
\$125	Firm performs ERISA audits **

** Based on your last scheduling form or enrollment form.

*The term "professional" refers to all individuals who perform professional services for which the firm is responsible, whether or not they are CPAs. This includes all personnel including leased and per diem employees who perform 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.

Failure to pay the annual administrative fee within 60 days after the first billing will be charged a \$50 late fee and failure to pay within 120 days will be referred to the AICPA to begin the "drop" process. Employees of firms dropped from the Peer Review Program will no longer be eligible for AICPA membership.

Payment Options:

- Pay online at <https://app.wscpa.org/my-firm/peer-review>
- Return invoice with check payable to WSCPA at the address below
- Pay by phone 425.644.4800

If you have any questions, please contact Julie Phipps, Manager of Practice Quality, at 425.586.1132 or peerreview@wscpa.org