

Enrollment Form

Enrollment Instructions

For Firms Enrolling in the AICPA Peer Review Program:

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 the AICPA practice-monitoring program (or, if practicing in firms not eligible to enroll, are themselves enrolled in the program) if the servicesⁱ 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.

For Non-AICPA Firms:

January 1, 2012, Section 7410 of the NY State Education Law requires most registered public accounting firms to undergo quality review of the firm's attest services every three years. For additional information, go to: <http://www.op.nysed.gov/prof/cpa/cpaqualityreview.htm>.

For ALL Firms:

Please complete this form and return it by email to the New York State Society of CPAs at: peerreview@nysscpa.org or fax to: (888) 250-3285.

Information about your firm:

1. Firm/Individual Nameⁱⁱ: _____

2. AICPA Firm Number: _____

3. FEDERAL EMPLOYER IDENTIFICATION NUMBER (EIN)ⁱⁱⁱ
(DO NOT ENTER A SOCIAL SECURITY NUMBER):

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If your firm does not have an EIN, please go to <http://www.irs.gov> to apply for an EIN online. Providing a valid EIN is required for enrollment and is a condition of cooperation with the program.

4. Mailing Address

Address: _____

City: _____ State: _____ Zip: _____

5. Managing Partner^{iv} Mr. Ms.

_____ MI _____
First Last

Is the Managing Partner an AICPA Member? Yes No

AICPA Member Number: _____

Is the Managing Partner a state society member? Yes No

State Society Member Number: _____

Telephone (_____) _____

Email _____

6. Contact person for peer review matters^v: Same as Managing Partner

Mr. Ms.

_____ MI _____
First Last

Is the Peer Review Contact an AICPA Member? Yes No

AICPA Member Number: _____

Is the Peer Review Contact a state society member? Yes No

State Society Member Number: _____

Telephone (_____) _____

Email _____

7. If you are required to undergo peer review by your state board of accountancy, by what date are your peer review results due to your state board?^{vi} (if known/applicable)

_____/_____/_____
MM DD YYYY

8. Total number of partners: _____

9. Total number of partners who are AICPA members: _____

10. Total number of CPAs, including partners _____

11. Total number of personnel^{vii}, including partners _____

12. Total number of engagements performed or expected to be performed that would require your firm to have a System Review as described at “Peer Reviews: System Review vs. Engagement Review” (see aicpa.org/prsystoreng).

None 1 to 5 6 to 9 10 or more

Year End date of initial engagement^{viii} _____

Report date (if issued) of initial engagement _____

Start date of initial engagement _____

13. Has the firm performed, or does the firm expect to perform the following? (If yes, indicate the report date and year end of the initial engagement with associated year end on the lines provided.)

Types of Engagements ix

			Year-End Month/Year	Report Date (if issued) Month/Year
Reviews of financial statements	<input type="checkbox"/>	<input type="checkbox"/>		
	Yes	No		
Compilations of financial statements with disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____	
	Yes	No		
Compilations of financial statements that omit substantially all disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____	
	Yes	No		
Preparation of financial statements with disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____	
	Yes	No		
Preparation of financial statements that omit substantially all disclosures?	<input type="checkbox"/>	<input type="checkbox"/>	_____	
	Yes	No		
Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections, agreed-upon procedures and other engagements, and excluding the engagements referred to in question 12?	<input type="checkbox"/>	<input type="checkbox"/>		
	Yes	No		

Start date of initial engagement above: _____ / _____ / _____
MM DD YYYY

Please Note: The firm’s (or individual’s) due date for its initial peer review is based on their practice, the year-ends of their engagements, the report dates of their engagements, and the number and type of engagements to be encompassed in the review. If the firm expects to perform engagements but has not yet done so, please place N/A in the date field(s) provided

above. The firm (or individual) 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.

14. If you answered 'None' to question 12 and 'No' for all of question 13, except for Preparation Services, AICPA bylaws do not require your firm to be enrolled in Peer Review; however, your state board of accountancy or other licensing or regulatory bodies may require your firm to be enrolled in a practice monitoring program as a requirement for licensure. Does your firm elect to enroll at this time? Yes No N/A

You will be required to confirm the status of our audit or attest practice on an annual basis.

15. PCAOB Registration --- Is your firm or does it expect to be subject to permanent inspection by the Public Company Accounting Oversight Board (PCAOB)^x? 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: ____
- c) Total number of non-SEC issuer broker-dealers subject to inspection by the PCAOB for which the firm prepared audit or attestation reports during the preceding calendar year, as most recently reported to the PCAOB: _____

16. Does the firm perform, or expect to perform, any engagements under PCAOB standards that are not subject to permanent inspection by the PCAOB^{xi}? Yes No

If yes, please indicate the total number of such engagements _____

17. If your firm is a provider of quality control materials (QCM), does your firm perform the peer review of any of the users of those materials? Yes No

If you responded "yes" to question 15, 16 and/or 17, your firm is required to have its review administered by the National Peer Review Committee (NPRC)^{xii} 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://www.aicpa.org/nprcfees>.

18. If the firm is not required to have its review administered by the NPRC, does it choose to do so? Yes No

If yes, the firm will be subject to the NPRC's administrative fee structure at <http://www.aicpa.org/nprcfees>. If you are uncertain about your answers to questions 15 through 17 or their impact, please contact the NPRC at nprc@aicpa.org or (919) 402-4502.

ⁱ **Services:** Services include all engagements not subject to permanent inspection by the Public Company Accounting Oversight Board (PCAOB) performed under Statements on Auditing Standards (SAs); Statements on Standards for Accounting and Review Services (SSARS); Statements on Standards for Attestation Engagements (SSAEs); *Government Auditing Standards* (the Yellow Book), issued by the U.S. Government Accountability Office (GAO) and PCAOB standards.

ⁱⁱ **Firm Name:** To ensure that the firm name in correspondence we will send you is accurate, your firm name in our records should agree with your firm's legal name and the firm license(s) issued by your applicable state licensing body(ies).

ⁱⁱⁱ **Firm's Federal EIN:** In support of the AICPA's Enhancing Audit Quality initiatives to improve audit quality and to better serve the profession and the public, enrolling and enrolled firms will now be asked to provide an Employer Identification Number (EIN) to allow comparisons of firms in the peer review database (PRISM) with various regulatory databases. This effort will assist in identifying firms that are not enrolled in peer review (but are required to do so) and those that may not have provided accurate information to their peer reviewers. In either case, such firms are potentially putting enrolled firms at a competitive disadvantage by not complying with the rules, and pose significant risks to the profession and the public. Enter the firm's federal EIN most closely associated with the firm's public accounting practice subject to peer review. Do not enter a social security number. If you are a sole practitioner and do not have an EIN please visit <http://www.irs.gov> to obtain an EIN and enter it in the boxes provided. Providing this information is required for enrollment and is a condition of cooperation with the program.

^{iv} **Partner:** Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member or proprietor.

^v **Peer Review Contact** The Peer Review Contact should be carefully selected since the contact may be responsible for tasks other than coordinating the peer review. This is due to a change in how MFC forms are addressed by the firm. MFC forms were previously signed by engagement partner(s) for engagement questionnaire matters, or an individual charged with governance responsibility of the firm as a whole for matters relating to functional areas. New guidance requires that the MFC form be signed by the reviewed firm representative, which is the sole practitioner, managing partner or the peer review contact. That reviewed firm representative would also be responsible for discussing the MFC forms with the appropriate individuals within the firm, including those charged with governance. Thus if the reviewed firm representative is the peer review contact, that contact should be familiar with matters and MFC forms. For instance, for System Reviews, a peer reviewer notes a matter as a result of his or her evaluation of the design of the reviewed firm's system of quality control, and/or tests of compliance with it. For Engagement Reviews, a matter is noted as a result of evaluating whether an engagement submitted for review was performed and/or reported on in conformity with applicable professional standards. A matter is documented on an MFC form.

^{vi} **State Board Due Date:** The AICPA's Standards for Performing and Reporting on Peer Reviews establishes that a firm's initial peer review due date is ordinarily 18 months from the date it enrolled in the program or should have enrolled, whichever date is earlier. This may be different from any due date imposed on this firm by a regulatory agency or third party. Firms enrolled in the program may elect to complete a review prior to their due date, assuming that the review will encompass a full one-year period of the firm's audit and/or attestation practice.

^{vii} **Total number of personnel:** Personnel are defined per *Statement on Quality Control Standards (SQCS) No. 8, 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 includes 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.

^{viii} **Year End date of Initial Engagement:** Please provide report date, instead of year end date for examinations of prospective financial statements under the SSAEs.

^{ix} **Types of Engagements:** The terms "compilation", "review" and "preparation" as used herein refer to compilation, review and preparation 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 9.

^x **Subject to Permanent Inspection by the PCAOB:** See Interpretation 6-9 “Engagements Subject to PCAOB Inspection” of the Standards which can be found on the AICPA Peer Review Program website at: aicpa.org/prguidance.

^{xi} **Subject to Permanent Inspection by the PCAOB:** See Interpretation 6-9 “Engagements Subject to PCAOB Inspection” of the Standards which can be found on the AICPA Peer Review Program website at: aicpa.org/prguidance.

^{xii} **NPRC Administration:** 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: aicpa.org/prguidance. The NPRC was formerly known as the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).

Peer Review Administrative Fee Disclosure

The annual administrative fee is levied on program enrollees to cover the costs of administering the AICPA and NYSSCPA peer review programs in New York State. The fee is determined based on the type of review and firm size.

Costs are incurred to complete all required administrative and technical aspects of the program including review scheduling, reviewer matching, background forms, extension requests, administrative review of peer reviews, technical review of peer reviews, review acceptance body meetings, required program oversight procedures, reviewer resume and CPE verification, reviewer alerts and other administrative and technical aspects of the program.