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## AICPA Peer Review Program or Center for Public Company Audit Firms Peer Review Program Enrollment Form<sup>1</sup>

### 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 services<sup>2</sup> 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. There are two approved practice monitoring programs: the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP) and the AICPA Peer Review Program.

A firm that is required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB) is required to be enrolled in the CPCAF PRP. Firms that are not required to be registered with and inspected by the PCAOB may enroll in either the CPCAF PRP<sup>3</sup> or the AICPA Peer Review Program.

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

Name \_\_\_\_\_ Firm # \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
City County State Zip Code

Information about your firm:

1. Select the program your firm is enrolling in:

- AICPA Peer Review Program  
 Center for Public Company Audit Firms Peer Review Program (CPCAF PRP)

<sup>1</sup> At least one partner of the firm must be a member of the AICPA to enroll in the AICPA Peer Review Program or CPCAF PRP

<sup>2</sup> 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); and the Government Auditing Standards (the Yellow Book), issued by the U.S. General Accountability Office (GAO).

<sup>3</sup> Firms that have a CPCAF PRP peer review will have their peer review results placed in a file available to the public.

**2. Name of managing partner or equivalent:**

Mr.     Ms.

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

Are you a member of the AICPA?     Yes     No

Managing Partner AICPA Member No. \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

E-mail address \_\_\_\_\_

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

First Name \_\_\_\_\_ M.I. \_\_\_\_\_ Last Name \_\_\_\_\_

Are you a member of the AICPA?     Yes     No

Contact Person AICPA Member No. \_\_\_\_\_

Telephone No. \_\_\_\_\_ Fax No. \_\_\_\_\_

Address \_\_\_\_\_

E-mail address \_\_\_\_\_

Title \_\_\_\_\_

**4. (a) Total number of CPA and non-CPA proprietors, partners, shareholders (owners):** \_\_\_\_\_

**(b) Number of CPA owners:** \_\_\_\_\_

**5. Number of CPAs including owners:** \_\_\_\_\_

**6. Range of professionals<sup>4</sup> including owners:**

1     2 to 5     6 to 10     11 to 19     20 to 49     50 to 99     100 or more

**7. Total number of engagements 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 expected to be performed next year:**

None     1 to 5     6 to 9     10 or more

**Year End date of initial Financial Statement engagement<sup>5</sup>** \_\_\_\_\_

<sup>4</sup> The term "professionals" as used herein refers to all personnel who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, Professional Standard, QC sec. 20.03).

<sup>5</sup> Please provide report date, instead of year end date for examinations of prospective financial statements under the SSAEs.

**8. Does the firm perform (If yes, indicate the year end<sup>6</sup> date of the initial engagement on the line provided):**

Reviews<sup>7</sup>?  Yes  No \_\_\_\_\_

Compilations<sup>7</sup> with disclosures?  Yes  No \_\_\_\_\_

Compilations of financial statements where "Selected Information--  
Substantially all Disclosures Required are Not Included"??  Yes  No \_\_\_\_\_

Compilations without disclosures?  Yes  No \_\_\_\_\_

Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections<sup>7</sup>, agreed-upon procedures and other engagements, and excluding the engagements referred to in question 7?  Yes  No

**Note:** The firm's due date for its initial peer review is based on the earliest year end or report date, as applicable.

**9. PCAOB Registration -- Is your firm required to be registered with and inspected by the PCAOB?**

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: \_\_\_\_\_

**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 not enrolling in the CPCAF PRP, consult with your administering entity.

**11. Has the firm entered into an arrangement with a non-CPA owned entity<sup>8</sup> 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

<sup>6</sup> Please provide report date, instead of year end date for all attestation engagements performed under the SSAEs, excluding the engagements referred to in question #7.

<sup>7</sup> 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 7.

<sup>8</sup> 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.

12. For firms enrolling in the CPCAFA PRP - If the firm has previously had a review under an approved AICPA practice-monitoring program, does the firm wish to submit copies of its most recent review report, letter of comment (if any) and response thereto, along with the review acceptance letter, for inclusion in the public files?

Yes       No

If yes, copies of these documents (review report, letter of comment, letter of response and acceptance letter) must accompany this application, and a signed authorization for inclusion of these documents in the public file is necessary.

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 [CPCAFA PRP/AICPA Peer Review Program]. We agree to be bound by the policies and procedures for the [CPCAFA PRP/AICPA Peer Review Program], including those which may restrict our right to resign from the [CPCAFA PRP/AICPA Peer Review 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 [Section 2000.121--122 of the SEC Practice Section Reference Manual/Section 2100 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 dropped from the [CPCAFA PRP/AICPA Peer Review Program] until the review is completed. Furthermore, we agree that if our firm is enrolled in the CPCAFA PRP the results of our peer review will be in a file available to the public.

**ACKNOWLEDGEMENT OF REQUIREMENTS:**

This statement should be signed by the firm's managing partner.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_