



New England Peer Review

Maine ▪ New Hampshire ▪ Rhode Island ▪ Vermont

2011 REVIEWER REMINDERS BOOKLET

Note to Readers

The purpose of this booklet is to provide reviewers of NEPR firms' information on administrative and technical reminders related to peer review. It is not intended to replace or supersede AICPA Standards, guidance, website material or other documentation provided by the AICPA as it applies to the AICPA Peer Review Program.

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Administrative Reminders: Peer Review Confirmation & Performance

NEPR Website

The NEPR website is designed to provide timely and pertinent information and resource to both our firms and peer reviewers. Reviewers now have a “New and Updates” page at www.nepr.org/reviewers/reviewersmain.html where you can find the latest developments in peer review. Be sure to check it out and visit often!

System Reviews Performed Off-site

For peer reviews commencing on or after January 1, 2009, follow the guidance of Interpretation No. 7 “Performing System Reviews at a Location Other Than the Reviewed Firms Office” which states, **if the review can reasonably be performed at the reviewed firm’s office, it should be**. Although certain planning procedures may be performed at the peer reviewer’s office, it is expected that a majority of the peer review procedures, including the review of engagements, testing of functional areas, interviews, and concluding procedures should be performed at the reviewed firm’s office. However, it is recognized that there are **rare** situations that make an on-site peer review cost prohibitive or extremely difficult to arrange, or both. In such situations, the firm and reviewer should mutually agree on the appropriateness and efficiency of an approach to the peer review such that it can be performed off-site.

The reviewer should request NEPR’s approval to perform the review at a location other than the reviewed firm’s office. This request should be made prior to the commencement of fieldwork, and the firm and reviewer should be prepared to respond to the administering entity’s inquiries about various factors that could affect their determination. Interpretation No. 7 lists factors which will be considered by NEPR in making a determination at: www.aicpa.org/download/practmon/2009_stds.pdf

Confirmation Letters

Please note that a review may not commence until the reviewer has been confirmed. When a firm chooses a reviewer, they must complete and submit Exhibit 2 of the scheduling form to NEPR. The second page of this form needs to be signed and dated by the firm, not the reviewer. Once we receive Exhibit 2, we process the information through the AICPA computer system. If the reviewer is accepted, confirmation letters are generated mailed to the firm and emailed to the reviewer. Receipt of the confirmation letter is your “green light” to proceed with the review. Performance of a review without receiving confirmation from NEPR beforehand may result in the review being rejected should it be found that the reviewer was not qualified to perform the review.

Adding a Team Member

Should you choose to add a team member at any time before or during the review, please ensure that NEPR has been notified of the addition and the team member has been approved by NEPR before proceeding with the review.

If you have been designated as the team captain, the review is YOUR responsibility. Do not allow a member to sign off on any checklist, etc., unless prior approval from NEPR has been obtained. “Switching” team captains, including within one’s own firm, is prohibited and could cause the entire review to be rejected.

Review Year-end

The review should cover a current period of one year to be mutually agreed-upon by the reviewed firm and the review team captain when a firm has its initial review. A firm is then expected to maintain the same year-end on subsequent reviews. Circumstances may, however, arise that require the firm to

change its peer review year-end. In such situations, the firm must request the change in writing, with the reason(s) for the change. Approval must be obtained prior to the review commencement.

Change in Completion Date

If there is a change in the completion date (except for a seven day window either way), please inform NEPR as the PRISM computer system will generate overdue letters if the dates based on the initial completion date on the firm's scheduling form (also found on the confirmation letters).

Review Due Date

The due date is the date by which all review documents, including the firm's letter of response, if applicable, should be submitted to the NEPR office. Based on our experience, we believe that you should begin the review two to three months before the due date in order to complete the review by the deadline date. It is acceptable to perform the review any time after the year-end date and before the due date if the engagements with year-ends in the peer review year that will be included in your scope have been completed. It is important that documents be submitted on a timely basis – all four of our states BOAs require a peer review for licensure. Delays in the review process could produce problems for a firm in obtaining a license to practice.

If you are having difficulties obtaining the information that you need to perform a review from a firm, please contact us. We have a series of letters designed for this situation.

Extensions

A firm is expected to maintain the same review due date. Nevertheless, circumstances may arise that require the firm to extend its review due date. In such situations, a firm may do so only with prior, written approval of the administering entity. Reviewers should not be requesting an extension – the request needs to come from the firm. A firm seeking an extension should:

- Submit the written request to NEPR prior to the due date of the review.
- Ordinarily, the letter should be submitted during the planning stages of the review but not later than sixty days prior to the due date.
- The letter should cite the reason(s) the firm cannot undergo the review and should offer an alternative due date for the review.

Extensions requested after the firm's due date has passed will be denied.

Dates on Firm's Representation Letters

Firm's representation letter to the peer reviewer should be dated:

- System Reviews - the same date as the report
- Engagement Reviews - the same day the firm submits the listing of the listing of engagements (Engagement Summary Form) to the reviewer.

Engagement Summary Forms – Engagement Reviews

A firm is required to complete, sign and date an Engagement Summary Form for engagement reviews. The reviewer must submit this form to NEPR along with other workpapers for each engagement. This is an important document as it supports the firm's representation concerning the engagements performed during the peer review year and is the basis for the selection of engagements to be reviewed.

There are, however, a number of frequent problems with the correct completion of this form. Often the form is not signed or dated, the period is not indicated or is not the same as the peer review period, or the engagements are not broken down by partner. The technical reviewer must then determine whether a firm's representation was adequately supported and whether the reviewer's scope was appropriate. Please ensure that the firm completes the form properly to avoid delays in the processing of the review.

Consultation with AICPA Staff or Technical Reviewer – Documentation Required

If the reviewer consults with NEPR or AICPA staff in reference to a review being performed, the substance and results of the consultation must be fully documented in the workpapers.

If a review is to be given, or you are considering, a rate of pass with deficiencies or fail, one of NEPR's technical reviewers should be consulted and the outcome documented as noted above.

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Peer Review Changes Related to A-133 Engagements

Effective for peer reviews commencing on or after September 1, 2009, "must selects" include A-133 engagements (Interpretation 63-1a). The Peer Review Board (PRB) has revised this interpretation to require that if a firm performs audits subject to GAS and subject to the Single Audit Act/OMB Circular A-133, at least one A-133 engagement must be selected for review.

Mandatory use effective for peer reviews commencing November 1, 2009 and after - Part A Supplemental Checklist for Review of Single Audit Act/A-133 Engagements (PRP Manual Section 22100A). Reviewers should begin with the Part A Checklist. If there are any "no" answers in Part A, the reviewer is not required to complete Part B but needs to consider expanding scope as necessary per the Standards. If there are no "no" answers in Part A, the reviewer should complete Part B.

As of June 1, 2010, the engagement profile and PRP 22100, Part A, Supplemental Checklist for Single Audit Act/A-133 Engagements are required to be submitted to NEPR with the review workpapers, as part of the report acceptance process.

Administrative & Pre-technical Reminders: Peer Review Completion & Acceptance

Mailing Review Workpapers / NEPR's Address

We prefer electronic submission of workpapers (to pamela@nepr.org), however, if you are mailing reviews (or workpapers for oversight), please ensure that you are using the correct address:

New England Peer Review, Inc.
1750 Elm St Ste 403A
Manchester, NH 03104

We scan all documents for our technical reviewers and Committee, so when submitting reviews ensure that the workpapers are legible and not double-side copied, bound or stapled.

Submitting Workpapers Electronically

If you submit peer review workpapers electronically (to pamela@nepr.org), please ensure that we have received the email. Our procedure is to acknowledge receipt of workpapers – please be aware that if you have not received a response from us within a reasonable period of time, this is a good indication that we did not receive the email. In such cases, please contact us immediately.

Firm Submission Requirements Have Changed

Firms are no longer required to submit a copy of the report if they have received a rating of pass on their peer review.

Firms that receive a rating of pass w/deficiency or fail are required to submit a copy of the report and their letter of response within thirty days of receipt of the report or by their due date, whichever is earlier.

A reminder to update any instructional information that you provide to firms that will be sending a copy of the report and the firm's letter of response to NEPR with the address noted above.

Committee Meeting Dates

The NEPR Report Acceptance Body (RAB) and the Executive Committee meet four times in the fiscal year, generally in January, May, September & November. Please visit our website at www.nepr.org for a list of dates.

All applicable papers (including the firm's LOR when applicable) must be at the NEPR office a minimum of four weeks prior to a RAB meeting in order to be considered at the next meeting. This does not guarantee that a review will be ready for the meeting as there may be issues found that will not be cleared in time, so please be cautious of ensuring a presentation date to a firm.

Overdue Notices

Should you receive an overdue notice from NEPR please contact us immediately to communicate the status of the open review. When we are made aware of the reason(s) for the delay in completing the review, we can work together to resolve the issue(s). If you do not contact us, we are obligated to continue following AICPA procedures for reviews that have not been completed in a timely manner. If the firm is delaying the review, please inform us.

If documents are not timely submitted and the reason has not been documented, reviewers will be requested to provide an explanation as to the reason for the delay.

Feedback Forms

If there are issues found in the workpapers, they must be communicated by a member of the NEPR Committee. Consequently, most matters that are noted and resolved during the pre-tech or technical process will also be communicated to you after the peer review has been accepted via a feedback form. The form provides a reference for the reviewer to aid in avoiding these issues with future reviews.

Firm names and review numbers are no longer allowed on feedback forms. The forms will be sent to you via email along with the firm's acceptance letter.

Team Captain & Reviewer Checklists

The Committee believes that when a question on either of these checklists is not applicable to the review it should be marked "n/a" as opposed to initialing the item. For example, if the firm has **not** been issued MFCs, FFCs or does not need an LOR, any reference to them should be "n/a". This

assures the Committee that the aforementioned documents have not been inadvertently left out of the workpaper package and that the checklist is consistent with the rest of the workpapers.

Consistency with Dates

Please ensure that the dates in the workpapers and on the reports conform to each date (date of report/SRM/completion form on system reviews and date of report/completion form for engagement reviews).

Retention of Peer Review Documents

AICPA Peer Review Board and NEPR Committee guidance regarding workpapers and other peer review materials require that all reviewers follow the retention policies below.

All peer review documentation prepared during a peer review should be retained by the reviewer, the administering entity, and the association (in an association formed review team) until one hundred and twenty (120) days after the date of the final acceptance letter.

- Note – if a firm receives an accept-provided-that letter with corrective action(s), the review is not accepted – workpapers should be retained until 120 days after the date of the final completion letter.

After this time, the peer review documentation, with the exception of those documents described below, should be destroyed. The reviewer and the administering entity should retain the following documents until one hundred and twenty (120) days after the firm's subsequent peer review is completed:

- Peer review report and the firm's response, if applicable
- Letter notifying the firm that its peer review has been accepted
- Letter notifying the firm that its peer review documents have been accepted with the understanding that the firm agrees to certain corrective actions, if applicable
- Letter notifying the firm that certain corrective actions have been completed, if applicable.
- Findings for Further Consideration (FFC) forms, if applicable
- Letter requesting the reviewed firm's completion of an implementation plan, if applicable
- Letter notifying the firm that the implementation plan has been completed, if applicable

The NEPR Committee or AICPA Peer Review Board may indicate that any or all documentation for specific peer reviews should be retained for a longer period of time than specified above because, for example, the review has been selected for oversight. If the Committee or Board believes it is necessary for a reviewer to retain documentation beyond the period specified above, it will so advise the reviewer by separate letter.

Technical Reminders

A-133 Violations

- Be aware of violations on single audit engagements including:
- Major program determination (missed major program – look back rule)
- Percent of coverage
- Incorrect threshold for major program determination
- Improper identification of clusters (missing programs)
- Failure to test all major programs within clusters
- Not including all grants within a CFDA#
- Internal control documentation and compliance testing

Technical reviewers will be looking at these areas when reviewing A-133 engagement profiles and the Part A checklist.

Documenting Peer Review Risk

Excerpt from Interpretation 52-1 of the Standards -

Reviewers must document, as part of the Summary Review Memorandum (SRM), the risk assessment of the firm's accounting and auditing practice and its system of quality control, the number of offices and engagements selected for review, and the basis for that selection in relation to the risk assessment.

To effectively assess risk of the firm's accounting and auditing practice and its quality control policies, risk assessment documentation should not only address the engagements selected and the reasoning behind that selection, but also the environment of the firm and its system of quality controls. Some factors that should be considered in assessing risk include the following:

- The relationship of the firm's audit hours to total accounting and auditing hours
- Size of the firm's major engagement(s), relative to the firm's practice as a whole
- Initial engagements and their impact on the firm's practice
 - The industries in which the firm's clients operate, especially the firm's industry concentrations
 - The results of the prior peer review
 - Owners' CPE policies and the firm's philosophy toward continuing education (Accumulate the necessary hours or maintain the needed skills and improve delivery of professional services.)
 - The firm's monitoring policies
 - Adequacy of the firm's professional library
 - Risk level of the engagements performed (For example, does the firm perform audits of employee benefit plans, entities subject to Circular A-133, and others under Government Auditing Standards, HUD-regulated entities, and others with high-risk features or complex accounting or auditing applications?)
 - Have there been any major changes in the firm's structure or personnel since the prior peer review?

See section 3100 Supplemental Guidance for an example of an appropriately documented risk assessment in the SRM.

Independence Impairment

Under Interpretation No. 10 "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 or team member) for anyone also performing an internal inspection, consulting review, quality control document review, preliminary quality control procedures review or pre-issuance review for the firm in the two years prior to the peer review. 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 second year after the peer review or during the year of the next peer review would impair independence for peer review purposes.

Comparing Information from the Scheduling Form

Both the Team Captain Checklist on system reviews and the Review Captain Checklist on engagement reviews instruct the reviewer to obtain the firm's background scheduling information from the firm and compare such information with that furnished previously to the administering entity. If the information differs significantly, the reviewer should notify the administering entity.

Please make sure this is one of the first steps you perform as a reviewer when you receive the firm's list of engagements. Failure to do so may result anywhere from the team/review captain having to review another engagement to the review team not being qualified to perform the review.

SRM, Section H – Question 7

This section should only be completed if a team captain deems that an engagement did not conform to professional standards in all material respects. In most cases, this would result in a pass/w deficiency report, not remain at the FFC level.

Documenting Key Decisions for Engagement Selection in the SRM

The AICPA has issued guidance in its Consolidated Reviewer's Alert that states that the reviewer should document in the SRM key decisions that he or she made when they chose not to select an engagement from a certain level of service. If the reviewer does not select an engagement from one of the areas (levels) listed in the Scope of Work Performed by the Firm in the SRM, the reviewer should document those decisions made in not selecting such an engagement.

Support for Isolation Determination

In order for a deficiency in a system review to be considered isolated, information must be presented in the SRM (or the MFC) to indicate steps taken to determine that the issue was isolated. For example, assume that one cash flow statement was missing from comparable year financial statements. In order to reach a conclusion that the problem was isolated, the reviewer would need to expand the scope of the review to look at other comparable financial statements to determine that both cash flow statements were present. It would be incorrect to say the problem was isolated if the expanded review included only single year financial statements. The expanded review should be documented to support the conclusion. To assist in performing the expanded review, the peer reviewer could ask the firm to identify other engagements where the item in question was handled correctly.

Helpful Hints for MFC and FFC forms

For system reviews, MFCs relating to issues noted during the review of engagements should be signed by the engagement partner in the box at the bottom of the form. When the matter noted applies to the firm's quality control system, the MFC should be signed by the individual charged with governance. Examples of quality control system matters are monitoring issues or inadequate CPE under Government Auditing Standards. If the firm is delaying sending you the signed forms, please contact us.

For engagement peer reviews, peer reviewers may discuss MFCs by phone and document on the MFCs the agreement of the individual with whom the matter was discussed.

Common Mistakes Noted in Applying the Peer Review Standards

- All peer review reports must have a title at the top of the page (either "System Review Report" or "Engagement Review Report") and must be addressed to both the firm and to the Peer Review Committee of New England Peer Review. In addition, system review reports must include a separate paragraph describing engagements performed under the Government Auditing Standards, audits of employee benefit plans, and/or audits performed under FDICIA if the review has such engagements.
- For system peer reviews, the FFCs must describe the underlying cause, i.e. the system problem. While the form says to include the underlying cause "where possible" we believe it will be a rare instance where the underlying cause is not known. In order to craft an appropriate recommendation, you must know the underlying system problem.
- For system peer reviews, question G (page 4805 of the SRM) requests information on key elements that reside outside the firm. Most firms do not develop their own practice aids and instead use a third party such as PPC. Therefore, this question should be answered.
- MFCs and FFCs are not being signed by the firm.
- On pass with deficiency and fail reports, the deficiencies do not close the loop as to the actions the firm plans to take with respect to any engagements not materially in conformity with professional standards.
- Incomplete risk assessment documentation – see article in this booklet for further information.

Monitoring

The AICPA Peer Review Board has provided guidance when a firm's system of quality control does not conform with the requirements of SQCS No. 7. The board has determined that the impact on the peer review when a firm does not document or perform monitoring as required by SQCS is as follows:

GUIDANCE FOR MONITORING FINDINGS

FINDING

Marginal performance (including documentation) of monitoring, and there are no FFCs, deficiencies/significant deficiencies in the report

Lack of performance (including documentation) of monitoring, and there are no FFCs, deficiencies/significant deficiencies in the report

Lack of performance (including documentation) of monitoring, and there are FFCs for other issues, but no deficiencies/significant deficiencies in the report

Lack of performance (including documentation) of monitoring, and there are deficiencies/significant deficiencies in the report

CONCLUSION

Pass; marginal performance (including documentation) of monitoring is an exit conference item

Pass; with FFC for lack of performance (including documentation) of monitoring

Pass; with FFC for lack of performance (including documentation) of monitoring

Deficiency in the pass with deficiency/fail report for the lack of performance (including documentation) of monitoring

Quality Control Standards

Peer reviewers are in a unique position to help firms understand the new quality control standards. Since firms are now required to have a written quality control document and written annual confirmation of independence, it is important that firms understand these changes. Although a firm's system of quality control is not within the scope of an engagement review, firms that perform only compilations and/or reviews are particularly vulnerable and some do not even realize that these standards apply to them. Reviewers may consider educating firms on the new standards by providing them with professional resources. There is material on the new quality control standards available at our web site, www.nepr.org/firms/qualitycontrol.html.

Deficiencies vs. Significant Deficiencies on Engagement Reviews

The reporting and documentation of deficiencies on engagement reviews has not been consistent on reviews that have been submitted since the revised standards came into effect, which is not surprising as the standards offer little guidance in this area. After consultation with the AICPA, we offer the following helpful solutions to providing additional documentation that will support the reviewer's conclusions as to whether a "pass with deficiencies" or a fail report should be issued:

- MFC's are used to document matters which may be elevated to a deficiency. Deficiencies are carried to the report; they are not reflected on FFC's, which are used only for findings. There is no question or space on the MFC to indicate if the matter has been elevated to a finding or deficiency. That conclusion is documented on the DMFC form. However, nowhere on the MFC's or the DMFC are reviewer's asked to identify deficiencies as significant or not. While not required, it would help in the report acceptance procedure if the reviewer did document his conclusion as to the significance of the deficiency on the MFC or the DMFC.

- The Engagement Statistics Data Sheet identifies engagements which “were not performed or reported on in conformity with applicable professional standards”. There is no requirement to identify if such engagements have “deficiencies” or “significant deficiencies”, however, it would be helpful if reviewers would identify here any deficiencies they deem to be significant.

Documentation on Review Engagements

Documentation requirements for review engagements were strengthened with the issuance of SSARS No. 10, Performance of Review Engagements, effective for periods ended December 31, 2004 or later. Reviewers are now required to determine that all documentation requirements have been met by reviewing documentation prepared during the review engagement, including documentation of expectations developed during analytical review. This documentation can be included with the analytics performed by the firm, in a separate memo, or if using PPC checklists, on Appendix 4H- Analytical Procedures Documentation Form. Documentation supporting the review engagement must be reviewed by the reviewer, not simply verified through inquiry.

Corrective Action(s)

As part of the acceptance process, the NEPR Committee considers whether a review should be accepted provided that corrective action(s) be assigned and completed prior to the final acceptance. Types of follow-up can range from submissions of the firm’s next monitoring report, specific CPE or a review of a subsequent engagement.

Corrective action(s) may be assigned for various reasons; however, generally such action is considered when the review has a rating of pass w/ deficiency or fail. Accordingly, reviewers should discuss with firms that receive one of these ratings of the possibility of corrective action(s) being assigned by the Committee as a condition of acceptance.

Implementation Plans

During the peer review, if a reviewer finds a matter that does not rise to the level of a deficiency, the reviewer will complete a Finding for Further Consideration (FFC) Form. The reviewer will make a recommendation to the firm to correct the matter and the firm will be asked to respond. The firm’s response should include a description of the action(s) taken or planned to be taken and the timing. The reviewed firm can also instead choose to check a box that they agree with the finding and will implement the reviewer’s recommendation and they should provide the date of the action(s) taken or to be taken.

The Committee will evaluate whether the reviewed firm’s responses to those recommendations appear comprehensive, genuine, and feasible. The Committee will determine if a finding should require an implementation plan from the reviewed firm in addition to or as an affirmation of the plan described by the firm in its response to the findings on the FFC form.

An implementation plan is not tied to the reporting process or to the acceptance or completion of the peer review. It is considered a part of the working papers and administrative files when a firm implementation plan is required by the Committee. Firms are expected to agree to and complete any such implementation plans as a part of cooperating with the AE and the PRP Board in all matters related to the review. Failure to cooperate may impact the firm’s enrollment in the program.

Oversights

NEPR On-site Oversight

NEPR is required to complete a minimum of two on-site oversights annually, performed by a member of our Committee. If a peer review is chosen that you will be the team captain on, you, and the firm, will be notified by letter. The Committee Member will visit the office during the peer review to perform

prescribed oversight procedures and attend the exit conference at the conclusion of the review.

Typical on-site oversight procedures include but are not limited to:

- Review of the peer review team’s planning documentation, including engagement selection process.
- Review of peer review forms, checklists and working papers for completeness and consistency with conclusions reached.
- Discussion with the team captain of the peer review team’s general approach and scope of the review, engagement related problems and overall findings and conclusions.
- Attendance at the exit conference.
- Review of the report and/or Finding for Further Consideration forms and the firm’s response thereto, if applicable.

It is important that the team captain cooperate with the Committee Member in determining a mutually acceptable commencement and exit conference date and in providing the Member with access to their workpapers throughout the process, including the report, MFCs, FFCs and the firm’s LOR as applicable.

NEPR & AICPA Off-site Oversight

We are also required to perform a minimum of two system review, two “must-select” engagement workpaper oversights (which may be included in the system review oversight) and two engagement review in-house oversights each year.

Generally, when a system or engagement oversight is selected, the firm is not notified by NEPR, however, when a “must-select” engagement is requested, the reviewer and the firm are both contacted and the firm is instructed to send the full set of workpapers for the chosen engagement.

“Must-select” engagements must include either audits of employee benefits plans under the Employee Retirement Income Security Act (ERISA), engagements performed under generally accepted Government Auditing Standards (GAGAS), or audits of insured depository institutions subject to the Federal Deposit Insurance Corporation (FDIC) Improvement Act of 1991.

In addition to NEPR’s in-house oversight selections, the AICPA, as part of their oversight program, performs off-site oversight of NEPR’s system and engagement reviews that have been completed. The AICPA evaluates not only the reviewer’s performance, but also that the administering entity, technical reviewer and the committee in the peer review process.

Resume Verification & Resume / Training Course Updates

Reviewer Resume Verification

AICPA oversight requirements mandate that the administering entity perform a periodic verification of the reviewer’s resume, which details a reviewer’s experience and qualifications.

As part of the oversight procedures, NEPR will request that you complete a verification of reviewer qualification form. This form requests additional detail describing your experience in the practice areas and industries indicated on your AICPA peer review resume, your compliance with continuing professional education requirements, and verification of licensure. It is important to ensure that the list of engagements you have been involved with match up with the experience in all practice areas & industries you have selected on your resume as we will be verifying proof of current experience.

Reviewer Resume Update

Your reviewer resume must now be updated annually. Reviewers may update their resume on-line at <http://peerreview.aicpaservices.org/>. If a resume has not updated within twelve months, the reviewer will be prohibited from performing peer reviews until it is updated.

When updating your resume, ensure that you can justify current experience in any complex or high-risk areas that you indicate. If you are not sure whether you can handle an engagement, do not indicate experience in that area. The AICPA Peer Review Board has determined that, by itself, continuing professional education courses and “other” types of experience do not meet the requirements of recent experience for a reviewer.

If you encounter problems updating your resume, please contact us for assistance.

Contact Information

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