

Monitoring a Firm's System Of Quality Control

By Charles A. Prigge, CPA

During the recent AICPA Peer Review Conference, an entire session was devoted to a presentation concerning the Statement on Quality Control Standards (SQCS) #7. It was apparent from the presentation that there is still some confusion among firms in applying SQCS #7, which could in turn have an undesirable impact on a firm's peer review.

It is essential that firms understand that SQCS #7 supersedes **all** previous Statements on Quality Control Standards and requires **all** firms to not only document their Quality Control (QC) policies and procedures, but to also communicate them to their personnel. The extent of documentation can be based on the firm's characteristics such as its size and the nature of its practice; however documentation must include these six elements:

1. Leadership responsibilities for quality within the firm
2. Relevant ethical requirements (e.g. independence, integrity, objectivity, concern for the public interest)
3. Acceptance and continuance of client relationships and specific engagements
4. Human resources
5. Engagement performance
6. Monitoring

Two areas that firms appear to be having the most difficulty implementing are Monitoring and Engagement Quality Control Reviews (EQCRs). EQCR's are incorporated in the Engagement Performance Element and are the subject of the article "*Establishing Criteria for an EQCR*" on page 3. This article will focus on Monitoring and what it constitutes.

The objective of Monitoring is to obtain reasonable assurance that QC policies and procedures are:

- Relevant
- Adequate
- Operating effectively
- Complied with in practice

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The purpose of monitoring compliance with QC policies and procedures is to provide an evaluation of:

- Adherence to professional standards and regulatory requirements.
- Whether the QC system has been appropriately designed and effectively implemented.
- Whether the firms QC policies and procedures have been operating effectively so that reports issued by the firm are appropriate in the circumstances.

The objective of Monitoring ordinarily would be satisfied by establishing and maintaining policies such as:

- Ongoing evaluation of the appropriateness of the QC design and operating effectiveness.
- Assigning responsibility for the monitoring process to a partner in the firm.
- Assigning performance of the monitoring process to competent individuals.

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- Performing sufficiently comprehensive procedures, which may be accomplished through the performance of:
 - An EQCR.
 - A post-issuance review of engagement working papers, reports, and clients' financial statements for selected engagements. (Note that a customary *pre*-issuance review of working papers, reports and client financial statements is not considered a Monitoring procedure as defined by SQCS #7.)
 - Inspection procedures.

For a small firm, self-inspection is not prohibited; however with self-inspection there is a higher risk that non-compliance with QC policies and procedures will occur and not be detected, simply because of the lack of objectivity.

Monitoring results must be communicated, at least annually:

- To engagement partners and other appropriate personnel on the deficiencies noted as a result of the monitoring process and recommendations for appropriate remedial action.
- To all relevant personnel on the monitoring results.

Monitoring requirements include documentation of the operation of each element of a firm's QC system, with form and content based on the firm's characteristics. This documentation should be retained for a period of time sufficient for those performing monitoring procedures and peer review to evaluate the firm's compliance.

A peer review does not substitute for the on-going Monitoring process. However, since the objectives of a peer review are similar to that of monitoring procedures, a firm's QC policies and procedures could provide that a peer review conducted under AICPA Standards may substitute for the inspection of engagement working papers, reports and client financial statements for some or all of the engagements issued with periods ending during the firm's peer review year.

While the following guidance for Monitoring findings is intended primarily for the peer reviewer, it may also be useful for a firm to know what type of report results it may expect if it fails to perform and/or document its Monitoring procedures.

FINDING	CONCLUSION
Marginal performance (including documentation) of monitoring, and there are no FFCs, deficiencies/significant deficiencies in the report	Pass; marginal performance (including documentation) of monitoring is an exit conference item
Lack of performance (including documentation) of monitoring, and there are no FFCs, deficiencies/significant deficiencies in the report	Pass; with FFC for lack of performance (including documentation) of monitoring
Lack of performance (including documentation) of monitoring, and there are FFCs for other issues, but no deficiencies/significant deficiencies in the report	Pass; with FFC for lack of performance (including documentation) of monitoring
Lack of performance (including documentation) of monitoring, and there are deficiencies/significant deficiencies in the report	Deficiency in the pass with deficiency/fail report for the lack of performance (including documentation) of monitoring

The information in this article is intended to provide a brief overview of Monitoring requirements and procedures. For the complete text about Monitoring, reference SQCS #7, sections QC 10.101 – 10.128. If you have specific questions concerning how Monitoring applies to your practice, please contact us.

Establishing Criteria for an EQCR

By Leo R. Moretti, CPA & Paul E. Moran, CPA

Under the requirements of SQCS #7, effective as of January 1, 2009, firms are required to document and communicate quality control policies and procedures. Under this standard, among other requirements, **firms must include in their quality control document the criteria established for an Engagement Quality Control Review (EQCR)**. According to SQCS #7, an “engagement quality control review” is “a process designed to provide an objective evaluation, by an individual or individuals who are not members of the engagement team, of the significant judgments the engagement team made and the conclusions they reached in formulating the report.”

The firm's quality control document should address the nature, timing, extent and documentation of the EQCR. The extent depends on the complexity of the engagement and the risk that the report might not be appropriate in the circumstances. The EQCR policy should include:

- Establishing firm criteria for determining whether an EQCR should be performed.
- Evaluating all engagements against the criteria.
- Performing an EQCR for all engagements that meet the firm's criteria, and completing the review *before* the report is released.
- Establishing procedures addressing the nature, timing, extent and documentation of the engagement quality control review.
- Procedures to provide an objective evaluation of the significant judgments made by the engagement team, and the conclusions reached in formulating the report.

The extent of an EQCR depends on the complexity of the engagement, and the risk that the report might not be appropriate in the circumstances. The threshold for subjecting an engagement to EQCR should be set at an appropriate level for the structure and nature of the firm's practice and the criteria should be specific and objective. Paragraph .83 of SQCS #7 provides some examples of criteria that may be considered when developing the EQCR policy and procedure, including:

- The nature of the engagement, including the extent to which it involves a matter of public interest;
- The identification of unusual circumstances or risks in an engagement or class of engagements; and

- Whether laws or regulations require an engagement quality control review.

Consideration, in developing EQCR criteria, should be given to the potential need to hire an independent contractor to perform this service. Firms are not precluded from setting criteria so that it is probable the conditions may never be met. For example, for firms that perform only reviews and compilations, the criteria could be that they will require an EQCR if they accept an audit engagement. For firms with audit practices, the criteria could be that an EQCR is required if the firm performs an ERISA audit or an A-133 audit. Other criteria might involve the size of the client (in terms of revenue), the size and/or complexity of the engagement or entry into a new industry.

Firms should be aware that because the establishment of an EQCR criteria is required by SQCS #7, without establishing that criteria the firm would not be performing in accordance with professional standards. In a peer review, this would be a system deficiency and would at the very least be a finding that could lead to a report rating of pass with deficiency. Depending on additional system deficiencies in the aggregate these findings collectively could lead to a report rating of fail.



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The Selection of the Peer Reviewer

The selection of the peer reviewer(s) is a critical step in ensuring that a firm's peer review is efficient, cost-effective, and adds value to the firm's quality control policies and procedures. Firms that approach this decision with due care are likely to receive the optimal benefits of the process.

This selection process should begin well in advance of the firm's peer review due date. Reviews are administered by approved state CPA societies and other approved entities (both referred to as administering entities) in accordance with policies and procedures established by the AICPA Peer Review Board. The administering entities send out requests for scheduling information to firms approximately six to nine months before the review is due. Firms may want to begin the reviewer selection process even before the request is received.

There are several ways to learn about prospective reviewers. Administering entities often have lists of firms that perform reviews, some of which are on their web sites. Many reviewers advertise in CPA periodicals and newsletters. Firms can also consult other CPAs with similar practices, in order to find out which reviewers they might recommend. The AICPA also maintains a database of individuals interested in serving as reviewers. All reviewers complete a "resume" containing information that is listed in the database. The information includes the reviewer's firm, the last peer review training course attended, the industries in which the individual has expertise and how that expertise was obtained, and other information.

Peer reviewers must be independent in fact and in appearance with respect to the firm. If the firm is unsure as to its independence status with respect to any members of the peer review team, the matter should be discussed with the administering entity.

Team captains should be very familiar with and experienced in a firm's most important areas of specialization. Team captains generally familiar with standards in certain industries may not have the same depth of expertise as a practitioner who specializes in these industries. Firms often find their best peer reviewers are those that are truly peers.



There are several questions a firm may wish to ask prospective reviewers in determining whether they are a peer and obtaining an overall level of comfort with the reviewer. How does the reviewer's firm's size compare in terms of billings and number of personnel? What size are its clients? Does it specialize in the same industries and have the same depth of knowledge in those areas? Does it perform similar kinds of other engagements? The firm may even want to ask the reviewer for a copy of his or her firm's most recent peer review report, and if applicable, letter of comment and letter of response. The firm should be certain that the potential review team has a personal understanding of the firm's unique practice issues in order to perform the best job possible.

The firm does not always have to select a peer reviewer whose firm is the same size. Firms that are exactly the same size sometimes struggle with similar issues as the firm under review. Slightly larger firms may have a different insight and solutions to offer regarding practice problems, since they may have already solved these issues within their own firm. In addition, firms that are seeking to expand can learn from a reviewer whose firm has already experienced growth.

As part of the selection process, firms may want to ask potential reviewers what value-added insights it could offer as an extension of the peer review. Firms may want to take advantage of the peer review process by hiring a reviewer who can compliment traditional peer review with value-added services. Firms hire outside consultants to analyze partner compensation, hiring practices, human resource matters, billing, collection, technology issues and other important practice management matters. Many firms that take greater care in the selection of their peer review team are also able to contract with them to

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perform some of these value-added services. These types of value-added services are planned and billed separately from the peer review. An experienced review team does offer valuable advice as part of the traditional peer review and can make observations about efficiencies and best practices observed at other firms it has reviewed.

Cost is obviously a consideration in selecting a peer reviewer. Expenses vary depending on the size, nature and complexity of the firm's accounting and auditing practice. Although it is often important to minimize costs, firms should be cautious to not use price as the only criteria when selecting a review team. Reviewers that cost a little more may be able to help firms by not only performing the peer review, but offer suggestions that may lower the firm's expenses or increase productivity. In addition, a reviewer that

promises to complete the engagement quickly may be performing the absolute minimum or cutting corners that could reduce the value of the process.

The selection of the peer review team should not be taken lightly. There are many matters to be considered when selecting the review team and a firm that takes the time and special care during this process is more likely to get the most out of its peer review.

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Visit our website at
www.nepr.org/firms/findareviewer.html
 for a list of peer reviewers in our four states as well as additional tips on selecting a reviewer.

NEPR's Responsibilities

The AICPA Peer Review Program (PRP) is administered nationwide in cooperation with state CPA societies. In 1991, the state societies of Maine, New Hampshire, Rhode Island and Vermont elected to form a jointly-owned corporation, New England Peer Review (NEPR), for the purpose of operating the PRP for firms located in their respective states. For firms that are not members of the AICPA, NEPR runs the New England Peer Review Program, which functions parallel to the AICPA PRP.

By electing to administer the PRP, NEPR must agree:

- To administer the program in compliance with the standards, interpretations, and other guidance established by the AICPA Peer Review Board (PRB).
- To ensure that our staff, technical reviewers, committee members, and all others involved in the administration of the program and performance of peer reviews comply with these standards, interpretations, and other guidance established by the PRB.
- To cooperate with the PRB in all matters related to the administration of the program.
- To appoint a peer review committee to oversee the administration, acceptance, and completion of peer reviews to ensure the program is performed in accordance with the standards and guidance issued by the PRB.

- To obtain the services of individuals meeting the minimum qualification requirements as contained in the standards to perform technical reviews on all peer reviews administered.
- To administer the reviews of all firms whose main offices are located in the state(s) we administer.
- To establish a comprehensive oversight program to ensure the program is performed in accordance with standards and guidance issued by the PRB. We are required to submit our written oversight policies and procedures and the results of the minimum required oversights to the PRB annually.
- To establish administrative policies and procedures to ensure the program is performed in accordance with standards and guidance issued by the PRB.

Each administering entity is continually monitored by the PRB, whose oversight objectives are to provide reasonable assurance that (1) AEs are complying with the administrative procedures established by the PRB as set forth in the AICPA PRP Administrative Manual, (2) the reviews are being conducted and reported upon in accordance with the Standards, (3) the results of the reviews are being evaluated on a consistent basis by all administering entity peer review committees, and (4) the information provided via the internet and other media by administering entities is accurate and timely.

Preparing for a Peer Review

There are two types of peer reviews available; the types of engagements the firm performs will determine which type is required:

- **System reviews** are available for 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) or audits of non-SEC issuers performed pursuant to the standards of the PCAOB. This type of review is performed at the firm's office and includes determining whether the firm's system of quality control for its accounting and auditing practice is designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards, including SQCS No. 7, in all material respects.
- **Engagement reviews** are available to firms that do not perform audits or other similar engagements but do perform other accounting work including reviews and compilations. Engagement reviews are performed off-site with the peer reviewer's objective to evaluate whether the firm's reports are issued and procedures performed appropriately in accordance with applicable professional standards.

In preparing for its upcoming peer review, a firm should:

- Read the prior report, the findings and recommendations in the prior report and/or letter of comments, if applicable, or the Findings for Further Consideration (FFC) form, if applicable. Review the firm's response to the report, letter of comments, and/or the FFC forms, as applicable, and ascertain that the firm has taken the action(s) it has outlined.
- Perform on-going monitoring procedures to make sure any prior deficiencies have been corrected.
- Review its document of quality control policies and procedures and ensure that the size, structure, and nature of the practice of the firm are considered in determining the extent of the documentation of established quality control policies and procedures.
- Read applicable peer review resources, including:
 - AICPA Peer Review Standards
 - Questions & Answers about the AICPA Peer Review Program
 - Visit the NEPR website at www.nepr.org for these documents and additional resources
- Select/contact a peer reviewer (see article "*The Selection of the Peer Reviewer*" on page 4).
- Establish an estimated commencement and completion date with the peer reviewer.
- Download & complete the "Information Required for Scheduling Reviews" form at www.nepr.org/firms/scheduling.html, then submit the form to NEPR.

Once a firm has received confirmation from NEPR that the chosen reviewer is acceptable, the peer review is ready to proceed. The reviewer will also receive confirmation from us and should contact you within 3-4 months of your due date, requesting the information needed to begin performing the peer review.

New Change in Peer Review Notifications

With the advent of the new Peer Review Program computer database in 2009 (PRISM), the date that we notify firms of their upcoming peer review has changed. We are now staggering the mailing of this information to firms to within 6 – 9 months of their due date, as opposed to a complete batch mailing in the fall that included firms not due for a review for well over 12 months. This timing will continue to provide firms with ample time to schedule their review; however the scheduling form may be downloaded (www.nepr.org/firms/scheduling.html), completed and submitted to NEPR at any time that a firm has the necessary information prepared.



Types of Committee Decisions

Completed peer reviews are presented to the NEPR Committee four times a year, typically in January, May, September and November (see upcoming meeting schedule on page 10). There are four distinct decisions that the Committee may choose when considering peer reviews.

Committee Acceptance

When the Committee accepts a peer review with no further actions, the firm will receive an acceptance letter, typically within two weeks of a meeting. This letter will indicate a due date for the subsequent review, which will be three years and six months from the year-end date of the review just completed.

Accept-Provided-That

When the Committee requires some type of remedial or corrective action, the review will be accepted provided that the firm agrees to and completes the applicable follow-up action(s). The firm will be sent a letter, outlining the required action(s) and asking the firm to agree by signature. Once the firm has completed the remedial or corrective actions to the Committee's approval, the firm is sent a final completion letter.

Delayed Acceptance

Should the Committee determine that a minor revision(s) or clarification is necessary, that will not affect their decision, they will delay the acceptance of the review pending the completion of the issue(s). Upon receipt of the resolved issue(s), to the Committee's approval, the firm will then be sent an acceptance letter (or, if applicable, an accept-provided-that letter).

Deferred Acceptance

If the Committee determines that additional information and/or procedures are necessary before they can make a decision they will defer the acceptance. Once the additional procedures are completed, the review is then re-presented at the next meeting and if the issue(s) is resolved to the Committee's approval, the firm will then be sent an acceptance letter (or, if applicable, an accept-provided-that letter).

Mergers, Dissolutions, Other Firm Changes and How They May Impact a Peer Review

There are several categories of firm structure changes that may impact a firm's peer review year end (and peer review history). When a firm has a change in name or structure, it must complete and submit the "Notification of Change in Firm Structure" form (download the form at www.nepr.org/firms/firmchanges.html) and submit it to NEPR.

This form does not need to be completed when:

- A staff member in a firm becomes a partner and the firm name does not change.
- A partner joins a firm and does not bring A&A clients to the new firm.

Firm Name Change

If a firm is undergoing a name change as a result of one of the following:

- A name change (only) includes a partner leaving the firm and taking no A&A clients from this firm to a new firm.
- A partner joining the firm and bringing no A&A clients into the firm.
- A staff member has been promoted to partner.
- A firm name is changed for commercial purposes (i.e. PLLC, LLC, PC).
- A firm name is changed for marketing purposes.

Such a change has no impact on the peer review of the firm. The firm will remain on the same peer review cycle (due date and peer review year end) and retain all of their peer review history of the original firm, including open monitoring/corrective actions or implementation plans. If the firm name changes for reasons other than listed above, it may be due to a dissolution, merger, purchase or sale of a firm.

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Firm Dissolution (A&A Partner Leaving Firm)

For peer review purposes, a dissolution has occurred when a partner(s) is leaving the firm and taking a portion of the audit and/or accounting clients from the firm. This raises several questions as to how this impacts the original firm as well as the partner(s) leaving. The primary determination that needs to be made by NEPR is whether, after the dissolution, there is a successor firm and whether any new firms are formed. A decision is reached by evaluating what happens to the engagements performed with reports issued and with periods ended, by the original firm, in the 12 month period prior to the effective date of the dissolution.

Firm Merger

For peer review purposes, a merger is when two or more firms begin to practice as one firm. This may also include one firm acquiring other firms including owners and engagements. Based on the effective date of the merger, each original firm should calculate the A&A hours (excluding tax, management consulting or other work associated with non-A&A engagements and SEC issuer A&A engagements) that each is bringing to the “combined” firm. A decision needs to be made on whether the “combined” firm is deemed as a successor firm, (from one of the combining firms) with a new name or is deemed a new firm.

1. In cases where a single firm brings in 51% or more of the A&A hours, that firm is deemed as the successor firm and governs the due date of the next peer review
2. If no one firm brings in 51% or more of the A&A hours of the combined firm, the combined firm is deemed a new firm and assigned a review due date 18 months from the effective date of the merger

Firm Purchase or Sale

When a firm purchases the A&A practice from another firm or firms, for peer review purposes, ordinarily this means a partner sells its A&A practice to another firm and retires or becomes an employee (non-owner). The nature of each firm’s practice will determine whether the purchasing firm is deemed a successor firm or a new firm and the peer review due date.

1. If each firm was responsible for a reasonably comparable amount of A&A, ordinarily there is no change to the peer review cycle or peer review history of the purchasing firm.
2. If the purchasing firm had a large attest practice but did not previously perform audit work and the firm sold has a small audit practice, the purchasing firm would remain the successor firm but be required to have a system review 18 months from the fiscal year end of the first audit the purchasing firm performs or the purchasing firm’s due date, whichever is earlier.
3. If the firm sold has substantially more non-SEC A&A hours than the purchasing firm, the purchasing firm is considered a new firm for peer review purposes and assigned a due date of 18 months from the date the firm enrolled in the Program or should have enrolled, whichever is earlier.

The Effect on a Firm’s Peer Review, When Completing Its First Audit, After Having an Engagement Review

When a firm, subsequent to the year-end of its engagement review, performs an engagement under the SASs, Government Auditing Standards or examinations of prospective financial statements under the SSAEs, or an audit of a non-Securities and Exchange Commission issuer performed pursuant to the standards of the PCAOB that would have required the firm to have a system review, the firm should (a) immediately notify NEPR and (b) undergo a system review.

The system review will ordinarily be due 18 months from the year-end of the engagement (for financial forecasts and projections 18 months from the date of report) requiring a system review or by the firm’s next scheduled due date, whichever is earlier. However, NEPR and the peer reviewer will consider the firm’s practice, the year-ends of engagements and when the procedures were performed, and the number of engagements to be encompassed in the review, as well as use its judgment, to determine the appropriate year-end and due date. A firm’s subsequent peer review ordinarily will be due three years and six months from this peer review year-end.



FAQ – Why Enroll with NEPR?

Why should a firm enroll with NEPR to have a peer review? Would it not be easier/cheaper/quicker to simply choose a reviewer to perform a firm’s peer review and issue a report, thereby satisfying the firm’s peer review requirement?

Interesting questions and ones we find asked many times. First and foremost, the administering entity (AE) is an integral part of the process – if you are a member of the AICPA, it is not possible to circumvent NEPR, as the administrator of the AICPA Peer Review Program. Additionally, each BOA in our four states requires a peer review to be administered by an AE. Notwithstanding these facts, consider the potential impact on a peer review if it were possible to bypass the AE -

- Who would monitor the timeliness of the review, from the inception to the completion?
- How would the firm determine that its chosen reviewer is actually eligible to perform its review – having the appropriate experience in the necessary industries, the proper training in the Standards and that the reviewer’s resume contains accurate and up-to-date information?
- What assurance would the firm have that they received a report that was impartial, that procedures were performed correctly or that the review was performed in accordance with the applicable Standards?

NEPR’s primary mission is to ensure that every peer review we administer is performed in a responsible, efficient and consistent manner. With that mission in the forefront, our process encompasses:

- The timeliness of a review, from the inception to the completion including
 - The notification of a firm’s peer review well in advance.
 - Overdue reminders to firms/reviewers throughout the process as applicable, including receiving the scheduling information, the performance of the peer review and the receipt of peer review documents.
 - The timely processing & completion of a peer review once we have received the documents from the peer reviewer.
- The validation that the chosen peer reviewer is qualified to perform the peer review by
 - Matching the areas of practice and industries listed on a firm’s scheduling form with those listed on the reviewer’s resume and confirming that the reviewer has appropriate training and other qualifications.
 - Performing a reviewer resume verification periodically to ensure that the information on the resume is accurate.
- Ensuring that the Standards have been applied and adhered to consistently and objectively, beginning with the processing of the review documents by
 - Performing a pre-technical and technical review on the documents before Committee presentation.
 - Submitting the documents to at least three Report Acceptance Body (RAB) members prior to a meeting, as well as at the meeting, for their consideration.
 - Presenting the RAB decisions to the entire NEPR Committee for discussion and vote.

An important aspect of maintaining quality control over the Peer Review Program (PRP) is the oversight process. Our process is designed to evaluate and enhance the administration of the PRP by assessing whether peer reviews are being conducted and reported on consistently and in accordance with the Standards and related guidance and to ensure that we are in compliance with the administration of the PRP.

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Our oversight policies and procedures provide assurance that

- Reviews are administered in compliance with the administrative procedures established by the AICPA Peer Review Board.
- Reviews are being conducted and reported upon in accordance with the Standards.
- Results of reviews are being evaluated on a consistent basis.
- Information disseminated by NEPR is accurate and timely.

In addition to our responsibilities to the PRP, NEPR is committed to communicating and promulgating information relating to peer review to interested parties and involved groups, particularly firms and reviewers. Accordingly, we maintain a website devoted entirely to peer review information, prepare an annual newsletter, provide periodic informationals to both firms and reviewers and are just a phone call or email away to provide assistance.

Visit Our Newly Renovated Website!

You will find a vast amount of peer review information to assist you in your peer review, including:

- A reviewer list, as well as tips for selection
- Requesting an extension
- System & engagement reviews
- State board access
- Quality control
- Firm representation letters
- Administrative cycle of a peer review
- Peer review resources and much more.....

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November 12, 2010
January 14, 2011
May 13, 2011
September 9, 2011

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* Denotes year in which term expires