AICPA & CIMA
Together as the Association of International Certified Professional Accountants®

Association of International Certified Professional Accountants
American Institute of Certified Public Accountants

US Public Accounting Firm Record Creation Form

Instructions

Please answer the two questions (A & B) below about this new public accounting firm and provide the information required to create a new public accounting firm (1-4 and/or 5) on the following page.

A. Is this new firm currently engaged to perform any of the following types of engagements (check **all** that apply)?

Yes	No	Engagement Type
☐	☐	Audits or other Engagements under the Statements on Auditing Standards (SASs)
☐	☐	Audits or other Engagements under Government Auditing Standards (GAS)
☐	☐	Examinations under the Statements on Standards for Attestation Engagements (SSAEs)
☐	☐	Engagements under PCAOB standards
☐	☐	Reviews, Compilations, or other Services under Statements on Standards for Accounting and Review Services (SSARSs) **NOT INCLUDING** Preparations of Financial Statement Engagements
☐	☐	Services under the SSAEs not listed above

B. Is this new firm the result of a **firm merger, purchase, sale, or dissolution** involving one or more firms enrolled in **Peer Review**? ☐ Yes ☐ No

If yes, please complete the Firm Structure Change Form and submit it to your appropriate Peer Review Alliance Scheduling Manager, along with this form.

Submitting the Form

If you DID NOT answer "Yes" to any section of A or B above, please complete the remainder of this form and return the completed form to your appropriate state Scheduling Manager. Please see page 3 of this form for contact information.

If you answered "Yes" to ANY section of A or B above, please complete the remainder of this form and return the completed form (and Firm Structure Change Form, if applicable; see B. above) to your appropriate Peer Review Alliance State Scheduling Manager. Please see page 3 of this form for contact information, and please let us know if you have any questions.

Information about your firm:

1. Firm/Sole Practitioner Name[i]:

   _____

2. Main Office Address
   Address: _____
   City: _____ State: _____ Zip: _____

3. Managing Partner[ii]

   _____ _____ _____
   First MI Last

   Is the Managing Partner an AICPA Member? ☐ Yes ☐ No
   AICPA Member or Customer Number: _____
   Is the Managing Partner a state society member? ☐ Yes ☐ No
   State Society Member Number: _____
   Telephone (_____) _____
   Email _____

4. **Please provide the name, email address, and AICPA member/customer number for all partner-level individuals[iii] (e.g., sole practitioner, owner, partner, shareholder etc.) in the firm.** You may attach a separate page(s) or submit a spreadsheet or other electronic listing, depending on what is most convenient.

Name	**Email Address**	**AICPA member/cust. no.**

<u>If this firm will be enrolling in Peer Review:</u>

5. Contact partner[iv] for peer review matters[v]: ☐ Same as Managing Partner

   _____ _____ _____
   First MI Last

   Is the Peer Review Contact an AICPA Member? ☐ Yes ☐ No
   AICPA Member or Customer Number: _____
   Is the Peer Review Contact a state society member? ☐ Yes ☐ No
   State Society Member Number: _____
   Telephone (_____) _____
   Email _____

Please submit this completed form to your appropriate Peer Review Alliance State Scheduling Manager:

Melinda Hart: hartm@icpas.org , 312.517.7609 — Illinois, Indiana, Iowa
Julie Salvaggio: salvaggioj@icpas.org , 312.517.7660 — Kentucky
Michele Courtney: courtneym@icpas.org , 312.517.7644 — South Carolina, West Virginia, Wisconsin

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

[II] **Firm**: Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member or proprietor. See Statement on Quality Management Standards No.1 for the definition of partner used for the purposes of this form.

[III] **Partner**: Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member or proprietor. See Statement on Quality Management Standards No.1 for the definition of partner used for the purposes of this form.

[IV] **Partner**: Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor. See Statement on Quality Management Standards No.1 for the definition of partner used for the purposes of this form.

[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.

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