

Reviewer Instructions - Scheduling a Peer Review

Important Note: PRIMA is a case-based system that allows only one party control at a time. Typically, cases involve two or three parties (i.e., enrolled firm, peer reviewer and administering entity). Parties can only take action on cases under their control (those under “My Work” or “My Team Reviews” on the Home tab).

Once a party completes an action and submits the case to another, the original party will no longer be able to view the case on their PRIMA homepage. Instead, they must wait for the new party to complete the next step.

Think of a circle of people bouncing a ball back-and-forth. Once you bounce the ball to another party, you cannot take any action until the ball is bounced back to you.

1. The potential team/review captain will go to their PRIMA home page and then their “My Work” section.

Home | My Work



Hi, [REDACTED]

My Work 1 Items	MyTeam Reviews 5 Items	Information Only 0 Items	My Notifications 0 Items
My Firm's Open Reviews	My Associated Firm(s)		

2. After clicking on “My Work”, the team/review captain will click on the Scheduling Case ID:

My Work

Case ID	Task Description	Case Description	Case Status	Firm Name
[REDACTED]	Acknowledge Independence	Scheduling	Open-SCH-Information-Requested	[REDACTED]

Scheduling

Schedule ✓ Additional Info Approve Resolve Show all steps

To Do Additional Information

Independence Attestation

Instructions

- Click on the Additional Information tab to view the firm's information including the peer review information and scheduling information.
- By agreeing to perform the review you are attesting to your independence of the firm.

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding independence, integrity and objectivity for more detailed guidance and examples.

Do you agree to perform this review?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

3. The team/review captain must select “Yes” or “No” about performing the peer review. He or she can review the following additional information before making his or her decision:

To Do **Additional Information**

Scheduling Firm Details Related Case

- > Review Information
- > Peer Review Information
- > Review Team Information
- > Captain Details
- > Team members
- > Independence For Team Captain
- > Independence for Managing Partner

Review Information

Review Number: [redacted]

Review Year-End: 07/31/2017

Peer Review Due Date: 07/31/2017

Timing of Your Firm's Review

Specify estimated dates below, you may change these dates later if circumstances change.

Estimated Commencement Date: 6/1/17

Estimated Closing Meeting Date: 6/5/17

Estimated Exit Conference Date: 7/6/17

Based on responses in your firm's Peer Review Information Form, your firm is required to have a System Review, which focuses on a firm's system of quality control.

Peer Review Information

Facilitated State Board Access (FSBA)

The AICPA has implemented a process called Peer Review Facilitated State Board Access (FSBA), which facilitates the voluntary disclosure of peer review results via a secure, state board/licensing body (hereinafter referred to as BOA) web site. The goal of this process is to create a nationally uniform system through which CPA firms can satisfy BOA peer review information submission requirements and increase transparency. For more information, click here.

We are engaged in an ongoing collaborative effort with the AICPA and state CPA societies for this to be the primary process by which all BOAs obtain peer review results. Over time, this process will help to make the submission of firm's peer review information easier. This process may not have replaced the current peer review information submission requirements of the BOA(s) by which your firm is licensed, so be sure to follow your BOA's information submission requirements until further notified.

In accordance with AICPA Facilitated State Board Access requirements, I voluntarily agree that my firm's peer review results, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain required actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, will be made available to the state board of accountancy in the state in which my firm's main office is located, which is the Illinois Department of Financial and Professional Regulation, unless Opt out.

Do you want to Opt In to FSBA? [checkbox]

You have chosen to opt out of the Facilitated State Board Access process. Select publicly available information will be made available to the Board, such as review period covered by the review and report acceptance date, amongst other information per the Standards for Performing and Reporting on Peer Reviews. If your state board has a peer review document submission requirement, opting out of this process may cause the Board to request required peer review documents directly from your firm. If you have any questions, please contact your administering entity. You may change your opt out selection at any time by logging into PRIMA and updating your FSBA selection.

Public File

Paragraph 146 of the Peer Review Standards states that neither the administering entity nor the AICPA shall make the results of the review, or other information related to the acceptance or completion of the review, available to the public, except as authorized or permitted by the firm under certain circumstances.

Firms that are currently members of the PCPS, EBPAQC, or GAQC already have their peer review results included on the AICPA's Public File website.

Although your firm is not a member of those groups, your firm has the option to voluntarily disclose to the public its peer review results on the AICPA Public File website, along with its -

- Peer review report
Peer review acceptance letter
Letter of response (if applicable)
Signed acceptance letter agreeing to corrective actions (if applicable)
Notification of completed corrective actions (if applicable)

Do you want to include your firm's peer review results and documents on the AICPA Public File? No

Review Team Information

Type Of Review Team:

Firm On Firm

Your firm will have a Firm on Firm Review.

▼ Captain Details

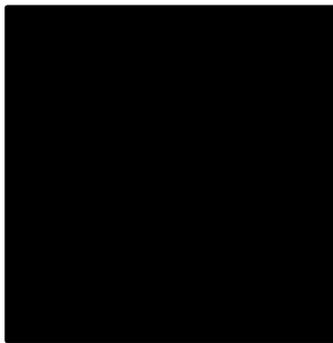
AICPA Name

AICPA Member Number

Email Address

Firm Number

Firm Name



▼ Team members

Member Number	Member Name	Email	Firm Number	Firm Name
No Content Available				

▼ Independence For Team Captain

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding Independence, Integrity and Objectivity for more detailed guidance and examples.

Do you accept this review?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

▼ Independence for Managing Partner

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding Independence, Integrity and Objectivity for more detailed guidance and examples.

Do you accept the review team?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

Firm Details:

To Do **Additional Information**

Scheduling **Firm Details** Related Case(s) Letters Notes Attachments

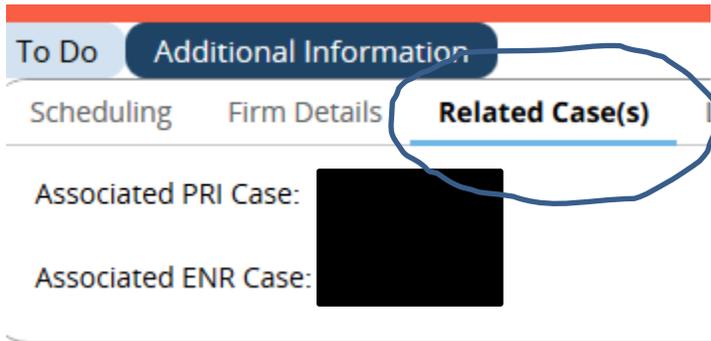
our firm's Peer Review Information Form should be completed as of 7/31/2017

Firm Name
Firm Number
Address Line 1
Address Line 2
City
State
IP Code



Note: This information reflects the data in the AICPA's Service Center membership system. You may update the information via the My Account section at www.aicpa.org or by contacting the AICPA's Service Center at 888.777.7077.

- In order for the team/review captain to review the firm's PRI form, he or she **must** click the "Related Cases" under "Additional Information".



- After the team captain agrees to perform the review, the next screen will ask if team members will need to be added. **Note:** It is advisable to start only with the team member's last name to perform an effective search.

Add Team Members

Instructions

- Select team members by using the search functionality.
- In the Engagements by Reviewer section, determine which reviewer will be covering each of the firm's engagements.

Search Reviewer By

Member Number	Member Name	Firm Number	Firm Name
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Enter at least one search criterion for results

Engagements By Reviewer

Use the selections provided to match the team member with the engagements he/she is anticipated to review.

Code	Description	Team Member
13	OMB Single Audit Engagements Under Government Auditing Standards (Yellow Book)	Select <input style="width: 80%;" type="text"/>
260	Not-for-Profit Organizations (including voluntary health & welfare organizations)	Select <input style="width: 80%;" type="text"/>

- The team captain can then assign a particular reviewer for specific engagements (**Optional**).
Note: Team captains should use caution as assigning reviewers to specific engagements can sometimes be more trouble than it's worth.

Engagements By Reviewer

Use the selections provided to match the team member with the engagements he/she is anticipated to

Code	Description	Team Member
13	OMB Single Audit Engagements Under Government Auditing Standards (Yellow Book)	<input type="text"/>
260	Not-for-Profit Organizations (including voluntary health & welfare organizations)	<input type="text"/>

- The team captain either adds team member(s) or not and then hits "Next" bottom of right hand side of screen.
- The team captain then must acknowledge the following three statements, checking the box in agreement, and hits "Submit to firm"

acknowledgement

Check the box to document your acknowledgement of each item:

<input type="checkbox"/>	<p>Accuracy of Information Provided : To the best of my knowledge and belief, the information submitted is true and correct and accurately reflects my understanding of the firm's practice and my experience to perform peer reviews. I agree to properly represent my firm's practice, including relationships or transactions with reviewed firms that may give rise to a conflict of interest or the appearance of independence being impaired.</p> <p>The reviewed firm's scheduling and team information forms have been completed. You or the reviewed firm may return to these questions at a later time to update or revise your responses, and provide an explanation for the change. Your administering entity may contact you with questions, if any, on your change(s).</p> <p>The review team may not perform the review until you have received acknowledgement of approval of the review team from the reviewed firm's administering entity.</p>

Submit to Firm

- The scheduling form is then returned to the reviewed firm:

Your form has been submitted to PeerReviewContact

10. The firm then needs to go to “My Work” on their PRIMA home page to access the Scheduling Case ID.

Home | My Notifications | My Work



Hi, [Redacted]

My Work
1 Items

Information Only
0 Items

My Notifications
8 Items

My Work

Case ID	Task Description	Case Description	Case Status
SCH [Redacted]	Acknowledge Independence	Scheduling	Pending-Submit To AE

11. The firm will click on their scheduling case to proceed

To Do Additional Information

Independence Attestation

Instructions

- Click on the Additional Information tab to view captains independence and any additional team members that were added.
- By agreeing to the review team you are attesting to your firm's independence.

Review Team

Member Number	Member Name	Member Type	Email	Firm Number	Firm Name

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding independence, integrity and Objectivity for more detailed guidance and examples.

Do you agree to have your review performed by the review team?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

12. The firm must agree to let the review team listed perform the peer review “Yes” or “No”. (The firm has the ability to review the additional information previously noted which has now been updated with the team captain and team member information.) The firm would select “Yes” and then “Next”, lower right hand corner of screen.

Review Team

Member Number	Member Name	Member Type	Email	Firm Number	Firm Name

The reviewed firm and reviewing firm are responsible for determining independence and should consult peer review guidance, especially the [Peer Review Standards Interpretations](#) regarding independence, integrity and Objectivity for more detailed guidance and examples.

Do you agree to have your review performed by the review team?

By doing so, you acknowledge there are no relationships or transactions between the reviewed firm, the reviewing firm and the review team members (including team/review captain) (parties) that may give rise to a conflict of interest or the appearance of independence being impaired.

Next

13. A summary screen is then provided:

Summary

- > Review Information
- > Peer Review Information
- > Review Team Information
- > Team Captain Details
- > Team members
- > Independence For Team Captain
- > Independence for Managing Partner

14. The firm would then hit the “Next” button again.

15. The firm then must acknowledge the following three statements including resignation restrictions by checking the boxes in agreement (required):

Acknowledgement

Check the boxes to document your acknowledgement of each item:

<input type="checkbox"/>	<p>Accuracy of Information Provided:</p> <p>To the best of my knowledge and belief, the information submitted is true and correct. I understand I am required to update my firm practice and other scheduling information (including commencement, closing meeting and exit conference dates) for any changes.</p> <p>This includes whether your firm subsequently:</p> <ul style="list-style-type: none">• performs an engagement in a new practice area or industry• expect it will perform an engagement in a new practice area or industry• no longer expects to perform an engagement that was the only engagement in that practice area or industry, that is within the peer review's scope. <p>This also applies whether the year-end (or report date, for financial forecasts, projections or agreed upon procedures) falls within the peer review year or the period subsequent to it.</p> <p>I understand that failure to properly represent my firm's practice, including relationships or transactions with reviewing firms and team/review captains and team members (and their firms) that may give rise to a conflict of interest or the appearance of independence being impaired, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.</p>
<input type="checkbox"/>	<p>Resignations:</p> <p>My firm agrees to be bound by the Peer Review Standards, including those that may restrict our right to resign from the 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 Peer Review Standards.</p>

16. The firm then "Submits" the form (lower right hand side of screen).

Thank you for submitting the Scheduling Form. The scheduling checks have been initiated and could take up to 5 minutes to process. If there are any scheduling errors, the peer review contact will receive an email. If there are no scheduling checks, the form will be submitted to the Illinois CPA Society for approval. The firm and reviewer will receive an email when the scheduling is approved.

17. PRIMA scheduling checks are then done for errors. If there are no scheduling errors that the firm and reviewer will need to resolve, the scheduling will be submitted to the AE for approval.