

Peer Review Decision Tree For Peer Reviews Commencing on or after January 1, 2009



Does Your Firm Have an Accounting and Auditing Practice?

YES

NO

1.) Is Your Firm Required to be Registered with and Inspected by the PCAOB or 2.) Does your Firm Perform Audits of Non-SEC Issuers Pursuant to the Standards of the PCAOB?

Your Firm Does Not Require a Peer Review. (note: check licensure requirements with your state board of accountancy. They may require your firm to enroll in the program and annually confirm no audits, review, or compilations are being performed.)

YES

NO

Your Firm is Required to Have its Review Administered by the National Peer Review Committee.*
[Click Here for More Information.](#)

Does your Firm Perform Services Under the SASs (i.e. audits) or Examination of Prospective Financial Statements under the SSAEs?

YES

NO

Your Firm is Required to Enroll in the AICPA Peer Review Program and Have a System Review **

Does Your Firm ONLY Perform Services under SSARS (i.e. reviews and/or compilations) or the SSAEs (Excluding Examination of Prospective Financial Statements)?

[Download Checklist to Help You Get Started!](#)

YES

Your Firm is Required to Enroll in the AICPA Peer Review Program and Have an Engagement Review **

[Download Checklist to Help you Get Started!](#)

* The National Peer Review Committee (National PRC) will administer the Program at the AICPA for those peer reviews previously performed under the auspices of the CPCAF PRP.

** When a CPA firm is enrolled in the AICPA Peer Review Program its peer review will be administered by the administering entity in the state in which the CPA firms main office is located or, if that state CPA society has elected not to participate, by another administering entity.