



**California Board of Accountancy**  
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## Are You Required to Get a Peer Review?

You need a peer review if you perform any accounting and auditing services using the following professional standards:

- Statements on Auditing Standards (SASs)
- Statements on Standards for Accounting and Review Services (SSARS)\*
- Statements on Standards on Attestation Engagements (SSAEs)
- Government Auditing Standards
- Audits of non-Securities and Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB)

The peer review must be accepted within 18 months after the first engagement or three years since your last peer review.

To enroll for a peer review, contact:  
California Society of Certified Public Accountants (CalCPA)  
at (650) 522-3094 ([www.calcpa.org](http://www.calcpa.org)), or  
National Peer Review Committee (NPRC)  
at (919) 402-4502, press 2 ([PRSupport@aicpa.org](mailto:PRSupport@aicpa.org))

CalCPA/NPRC will work with you to select a peer reviewer and schedule the peer review.

Once the peer review is completed, you are required to report the results of your peer review on the Peer Review Reporting Form (PR-1) Form to the California Board of Accountancy (CBA).

Report your peer review results by submitting the PR-1 form to the CBA with your license renewal application.

Questions? Contact the CBA's Peer Review Unit at (916) 561-1706 or visit the website at [www.cba.ca.gov](http://www.cba.ca.gov).

\* Firms, which as their highest level of work, perform only preparation engagements (with or without disclaimer reports) in accordance with the provisions of SSARS are not required to undergo peer review.  
**(Rev 10/17)**