

Peer Review Completion and Reporting Guidelines

FIRMS (CORs/PARs) THAT:	ARE:	AND MUST:	IF THE FIRM WAS LICENSED:	THE FIRM MUST COMPLY BY:
Operate under the umbrella of another partnership or corporation.	Not operating as a firm and not subject to peer review.	Submit a Peer Review Reporting Form PR-1 (1/10) to the CBA.	Anytime	7/1/11 for licenses ending in 01-33. 7/1/12 for licenses ending in 34-66. 7/1/13 for licenses ending in 67-00.
Have not provided accounting and auditing services since 1/1/10.	Not subject to peer review.			
Have provided accounting and auditing services since 1/1/10.	Subject to peer review.	1. Have a peer review report accepted by a Board-recognized peer review program, AND 2. Submit a Peer Review Reporting Form PR-1 (1/10) to the CBA.	Prior to 1/1/10	7/1/11 for licenses ending in 01-33. 7/1/12 for licenses ending in 34-66. 7/1/13 for licenses ending in 67-00.
			After 1/1/10	Within eighteen (18) months of completion of the services requiring peer review.
CPAs/PAs THAT:	ARE:	AND MUST:	IF THE CPA/PA WAS LICENSED:	THE CPA/PA MUST COMPLY BY:
Work for a firm (e.g. sole proprietor, partnership or corporation) as an employee, partner or shareholder.	Not operating as a firm and not subject to peer review.	Submit a Peer Review Reporting Form PR-1 (1/10) to the CBA.	Anytime	7/1/11 for licenses ending in 01-33. 7/1/12 for licenses ending in 34-66. 7/1/13 for licenses ending in 67-00.
Operate as a sole proprietor and have NOT provided accounting and auditing services since 1/1/10.	Not subject to peer review.			
Operate as a sole proprietor and have provided accounting and auditing services since 1/1/10.	Subject to peer review.	1. Have a peer review report accepted by a Board-recognized peer review program, AND 2. Submit a Peer Review Reporting Form PR-1 (1/10) to the CBA.	Prior to 1/1/10	7/1/11 for licenses ending in 01-33. 7/1/12 for licenses ending in 34-66. 7/1/13 for licenses ending in 67-00.
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