

INFORMATION REQUIRED FOR SCHEDULING REVIEWS

If your peer review commences¹ on or after January 1, 2009, it will be performed under the Revised Standards for Performing and Reporting on Peer Reviews (effective for peer reviews commencing on or after January 1, 2009). If it commences prior to January 1, 2009, it will be performed under the current Standards.

Please provide the following information concerning your review. When making inquiries about your review, please refer to the following review number:

1. Mailing Address:

City County ST Zip Code

If your firm has a name change due to a merger, dissolution or purchase, please go to http://www.aicpa.org/download/members/div/practmon/firm_structure.pdf and download the form to fill out and submit to your administering entity.

2. Managing partner² Mr. Ms.

First MI Last
Are you an AICPA Member? Yes No – AICPA Member Number _____
Telephone Number (____) _____ Ext. _____
Facsimile Number (____) _____
E-mail _____

3. Contact person on peer review matters Mr. Ms. Same as Managing Partner

First MI Last
Are you an AICPA Member? Yes No – AICPA Member Number _____
Telephone Number (____) _____ Ext. _____
Facsimile Number (____) _____
E-mail _____

- 4. Total number of partners: _____
- 5. Total number of partners who are AICPA members: _____
- 6. Total number of professional³ staff in the firm, including partners:

1 A peer review commences when the review team begins fieldwork on a system review or begins the review of engagements on an engagement or report review. Report reviews are applicable only for reviews commencing prior to January 1, 2009.
2 Depending on how a CPA firm is legally organized, its partner(s) could have other names, such as shareholder, member, or proprietor.

A One	D 11 to 19	G 100 to 199	J 400 to 999
B 2 to 5	E 20 to 49	H 200 to 299	K 1,000 to 9,999
C 6 to 10	F 50 to 99	I 300 to 399	L 10,000 or more

7. Did an individual on your previous peer review team perform an internal inspection, consulting review, quality control document review, preliminary quality control procedures review or pre-issuance review for your firm?

Yes No N/A If yes, provide the following information:

Name of individual	Description of Service	Date Service Performed
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In the Interpretation titled "Independence, Integrity, and Objectivity" of the revised *Standards*, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain or team member) for anyone also performing an internal inspection, consulting review, quality control document review, preliminary quality control procedures review or pre-issuance review for the firm in the year prior to the current peer review year end. The only exception is if those services were performed for the year immediately following the previous peer review year end. Thus, performing those services in the second year after the peer review or during the year of the next peer review would impair independence for peer review purposes.

8. If the firm belongs to an Association(s) of CPA firms or a non-CPA owned entity⁴ with which your firm is closely aligned, add code below.

(Use codes on pages 9 and 10): _____

If you marked 0099, please indicate the name of the association:

9. Does your firm currently perform engagements under the following standards?

Statements on Auditing Standards (SASs) -		
Audits ⁵ ?	Yes	No
Statements on Standards for Accounting and Review Services (SSARS) -		
Reviews of financial statements?	Yes	No
Compilations of financial statements with disclosures?	Yes	No
Compilations of financial statements where "Selected Information-Substantially All Disclosures Required are Not Included"	Yes	No
Compilations of financial statements that omit substantially all disclosures?	Yes	No
Statements on Standards for Attestation Engagements (SSAEs) —		
Examinations of prospective financial statements?	Yes	No
Compilations of prospective financial statements?	Yes	No
Agreed-upon procedures of prospective financial statements?	Yes	No
Examinations of written assertions?	Yes	No
Reviews of written assertions?	Yes	No
Other agreed-upon procedures?	Yes	No

³ The term "professional" refers to all personnel including leased and per diem employees who devote at least 25% of their time in performing audits, reviews, compilations, or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements.

⁴ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs.

⁵ Includes audits of financial statements and other audit services such as engagements under SAS AU Section 324 Service Organizations

If all are answered no to question 9, did your firm perform any engagements listed in question 9 during the last twelve months?

Yes No If no, skip to Item 20. If yes, please indicate the following and skip to Item 20.

Period end date of last issued report ____/____/____

Type of engagement _____

10. Is your firm required to be registered with and inspected by the Public Company Accounting Oversight Board (PCAOB)?)? Yes No If yes, please indicate the following:

a) Total number of SEC issuers for which the firm prepared audit reports during the preceding calendar year, as most recently reported to the PCAOB _____

b) Total number of SEC issuers for which the firm played a substantial role in the audit during the preceding calendar year, as most recently reported to the PCAOB _____

11. Does the firm perform any engagements that are not defined as issuers by the PCAOB, under professional standards issued by the PCAOB? Yes No

If yes, please indicate the total number of engagements and its industry (select industry codes from the list on page 6)
Eng. ____ Code ____ # Eng. ____ Code ____ # Eng. ____ Code ____

If you responded yes to question 10 or 11, your firm is required to have its review administered by the National Peer Review Committee⁶ (National PRC) and your firm will be subject to the National PRC's administrative fee structure.

12. If your firm is not required to have its review administered by the National PRC⁷, does it choose to do so?

Yes No If yes, your firm will be subject to the National PRC's administrative fee structure.

13. Determination of Type of Review (Refer back to question 9 for types of engagements performed):

Note: Complete either Section A or Section B (not both), based upon your peer review commencement date.

Section A: Complete for peer reviews commencing⁸ on or after January 1, 2009:

a) Does your firm perform services under the SASs or examinations of prospective financial statements under the SSAEs? Yes No If yes, your firm is required to have a system review. Proceed to question 14.

b) Does your firm only perform services under SSARS or services under the SSAEs, excluding examinations of prospective financial statements? Yes No If yes, your firm is eligible to have an engagement review. However, firms eligible to have an Engagement Review may elect to have a System Review. Please indicate the type of review you would prefer and skip to question 14.

Engagement Review

⁶ For peer reviews commencing on or after January 1, 2009. For peer reviews commencing prior to January 1, 2009, if your firm is required to be registered with and inspected by the PCAOB, your firm must enroll in the Center for Public Company Audit Firms Peer Review Program (CPCAF PRP).

⁷ For peer reviews commencing on or after January 1, 2009. For peer reviews commencing prior to January 1, 2009, your firm may choose to have its review administered under the CPCAF PRP.

⁸ A peer review commences when the review team begins fieldwork on a system review or begins the review of engagements on an engagement or report review. Report reviews are applicable only for reviews commencing prior to January 1, 2009.

System Review

Section B: Complete for peer reviews commencing prior to January 1, 2009:

a) Does your firm perform services under the SASs or examinations of prospective financial statements under the SSAEs? Yes No If yes, your firm is required to have a system review. Proceed to question 14.

b) Does your firm perform compilations of financial statements that omit substantially all disclosures (excluding compilations of financial statements where "Selected Information – Substantially all Disclosures Required are Not Included") as its highest level of service? Yes No If yes, your firm is eligible to have a report review. However, firms eligible to have a Report Review may elect to have either an Engagement or System Review. Please indicate the type of review you would prefer and skip to question 14.

Report Review

Engagement Review

System Review

c) Does your firm only perform services under SSARS or services under the SSAEs, excluding examinations of prospective financial statements? Yes No If yes, your firm is eligible to have an engagement review. However, firms eligible to have an Engagement Review may elect to have a System Review. Please indicate the type of review you would prefer and skip to question 14.

Engagement Review

System Review

14. Formation of review team (please check the one that applies):

Firm-on-Firm -- You select a qualified firm to perform the review. The following is a link to the AICPA Online Reviewer Search. <http://peerreview.aicpaservices.org/resume/default.asp>

Association formed Review Team -- The association of CPA firms that your firm belongs to (as indicated in question 8) will select the review team. (***The association must be authorized by the AICPA Peer Review Board to arrange and carry out peer reviews for its member firms.***)

15. If your firm is having a firm-on-firm or association formed review, indicate the estimated date of the commencement of your review: ____/____/____

This date should be prior to the due date on page 1. Your firm must advise the entity administering your review of the individuals who will perform that review before the review begins.

16. If your firm is having a firm-on-firm or association formed review, and the review team has already been chosen and the timing of the review established, please complete Exhibit 2. ***If you do not know the members of the review team or the timing of the review, you do not have to complete Exhibit 2 at this time.***

17. If the review team is to be formed by an association of CPA firms authorized by the AICPA, please indicate the name of the association by using the code numbers on pages 9 and 10. ____ If you marked 99, please indicate the name of the association. _____

If your firm does not perform audits, any other engagements under the SASs, or examinations of prospective financial statements, skip to Item 20.

18. Please check all the appropriate boxes for those areas in which the firm practices regardless of the percentage of your firm's practice in that area.

- 1 SEC Rules and Regulations
- 3 Prospective Financial Information
- 5 Audits Under Government Auditing Standards (Yellow Book)
(Excluding Single Audit Act (A -133) Engagements)
- 7 Audits of Federally Insured Depository Institutions (with more than \$500 million or greater in total assets)
- 9 Other Audits Under Statements on Auditing Standards
- 10 Audits of Employee Benefit Plans
- 11 Attest Services (Excluding Prospective Financial Information)
- 13 Single Audit Act (A -133) Engagements Under Government Auditing Standards (Yellow Book)
- 14 Audits of Non-SEC Registrants under PCAOB Standards
- 18 Other Bank Audits

19(A). Please check all the appropriate boxes for any industries in which the firm practices regardless of the percentage of your firm's practice in any industry.

- 126 FDIC Bankings
- 222 HUD Programs
- 320 School Districts
- 325 State and Local Government
- 380 Defined Contribution Plans – Full Scope
- 385 Defined Contribution Plans – Limited Scope
- 390 Defined Benefit Plans – Full Scope
- 395 Defined Benefit Plans – Limited Scope
- 400 ERISA Health & Welfare Plans
- 405 Other ERISA Plans
- 410 Other Employee Benefit Plans
- 420 Entities Covered Under Single Audit Act (A-133)

19.(B) In addition to checking Box 1 for any industries in which the firm practices, also check Box 2 for any industries in which over **ten percent** of the firm's auditing (**only**) practice hours are concentrated. If your firm does not have any industries comprising 10% or more of the firm's auditing hours, check Box 2 for the industries of the firm's three largest audit clients. **Not all industries are listed. Please ensure however that you've indicated all of your firm's practice areas in 19(A).** An auditing practice for the purpose of the AICPA's *Standards for Performing and Reporting on Peer Reviews* is defined in Paragraph 3100.03 of those *Standards*. These *Standards* can be found on the AICPA Peer Review Program website, see address below.

Box1	Box 2	Box1	Box 2
110	Agricultural, Livestock, Forestry & Fishing	230	Investment Companies and Mutual Funds
115	Airlines	240	Life Insurance Companies
125	Banking	250	Mortgage Banking
135	Brokers & Dealers in Securities	260	Not-for-Profit Organizations ¹⁰
140	Brokers & Dealers in Commodities	268	Personal Financial Statements
155	Common Interest Realty Associations	295	Real Estate Investment Trusts
165	Construction Contractors	300	Reinsurance Companies
175	Credit Unions	308	Rural Utilities Service Borrowers
180	Extractive Industries — Oil and Gas	310	Savings and Loan Associations
185	Extractive Industries — Mining	330	Telephone Companies
186	Federal Financial Assistance Programs	335	Utilities
190	Finance Companies		None of the above industries apply
200	Property and Casualty Insurance Companies		
205	Government Contractors		
210	Health Maintenance Organizations		
216	Hospitals		
217	Nursing Homes		

⁹ Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year, as referred to in the FDIC's regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC's regulation 12 CFR Part 363.3 (b)).

¹⁰ Including Voluntary Health and Welfare Organizations

20. Are there any special concerns that we should be aware of when scheduling your review (e.g., significant merger/demerger situations)? Yes No – If yes, please explain.
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-
21. Does your firm or do the members of your firm perform any accounting or auditing engagements through a joint venture, partnership or corporate arrangement with another accountant or accounting firm? Yes No – If yes, briefly describe those engagements and the relationships with the parties outside your firm.
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-
-
22. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity? Yes No – If yes, please describe the arrangements.
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-
23. Do the partners of the firm and the firm itself have licenses to practice public accounting in the state(s) where the firm practices as required by applicable state boards of accountancy? Yes No – If no, please explain.
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-
24. Are there any limitations or restrictions on the firm or its personnel's current ability to practice public accounting that were imposed by any regulatory, monitoring or enforcement body (such as Department of Labor, General Accountability Office, SEC, PCAOB, State Board of Accountancy, etc.)? Yes No – If yes, please explain.
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25. (a) Since the end of the firm's last peer review, has the firm sold any portion of its non-attest practice to a non-CPA owned entity and/or entered into service arrangements for staff, office facilities, equipment, etc. with a non-CPA owned entity? Yes No
- (b) If yes, please provide with whom such agreements have been entered, the date that the agreements were entered into, the details of such agreements, and what services within the practice were sold.
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-

To the best of our knowledge and belief, the information submitted herewith is true and correct. We agree to be bound by the policies and procedures for the peer review program, including those which

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 *Standards* of the AICPA Peer Review Program Manual. We also understand that if all the partners of the firm who are members of the AICPA resign while a peer review is in process, the firm will not be dropped from the program until the review is completed.

Signature _____ Date _____

Please return this form and the applicable exhibits within 15 days to:

**Jessica Murphy
WICPA Peer Review
235 N Executive Drive, Suite 200
Brookfield, WI 53005**

CODES FOR ASSOCIATIONS OF CPA FIRMS**

<u>Name</u>	<u>Code</u>
AG Exchange	0067
AGN International North America	0010
The Alliance of Practicing CPAs	0044
Alliott Group	0068
American Association of Hispanic CPAs	0055
Apparel and Textile Accountants & Consultants	0056
Associated Regional Accounting Firm (d/b/a PKF North American Network)	0006
Auto Team America	0057
The BDO Seidman Alliance	0049
BKR International	0020
BR International	0066
Baker Tilley International	0031
CORPACCT CPA Affiliates	0030
CPA Affiliates of Virginia, Ltd.	0027
CPA America International	0001
CPA Associates International, Inc.	0011
CPA Connect	0071
CPA Management Systems, Inc. t/a InPACT Americas	0013
CPA Network, Inc.	0012
The CPA Network	0047
CPASNET.COM	0046
Crowe Cherry Bekaert	0063
DFK International, USA	0014
Enterprise Network	0059
The Florida CPA Group	0053
Foundation for Accounting Practitioners, Inc.	0033
The Global Alliance	0072
GMN International	0037
HLB International	0035
Horwath International	0038
IGAF Worldwide	0016
Integra International Inc.	0052
International Network of Accountants and Auditors	0064
Infinet Resources	0062
International Association of Practicing Accountants	0040
JHI Association	0041
Kreston International	0042
KSI International	0060
Leading Edge Alliance	0065
Lone Star Management Group	0017
MSI Global Alliance	0058

** (Not all of the associations have requested authorization to oversee the administration of its members' peer reviews.)

CODES FOR ASSOCIATIONS OF CPA FIRMS (continued)**

<u>Name</u>	<u>Code</u>
MGI North America	0036
Montana Association of CPAs	0018
Moores Rowland International	0029
Moore Stephens North America, Inc.	0045
Morning Star	0054
CPA – USA Network (formerly NACPAF)	0019
National Association of Black Accountants	0007
National Conference of CPA Practitioners	0021
The Network	0051
Network of Accountants	0028
NEXIA International	0039
NR International	0032
Pannell Kerr Forster	0050
Polaris IA International	0015
Premier International Associates	0073
Praxity	0075
RSM McGladrey Network	0043
Russell Bedford International	0074
SC International	0002
Southern Association of Accounting Firms	0022
The Southern & Western Accounting Group	0023
Texas Management Group	0024
The Ruck Network, Inc.	0070
The Virginia Group of CPA Firms, Inc.	0025
Western Association of Accounting Firms	0026
Other	0099

CODES FOR NON-CPA OWNED ENTITIES¹¹

<u>Name</u>	<u>Code</u>
American Express Tax and Business Services	1005
UHY Advisors	1020
CBIZ, Inc.	1010
RSM McGladrey Services	1015
Vestin Group Inc.	1025

**Not all of the associations have requested authorization to oversee the administration of its members' peer reviews.

¹¹ Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of quality control of a non-CPA owned entity with which the CPA firm is closely aligned through common employment, leasing of employees, equipment, facilities, etc., or other similar arrangements. In this situation, the CPA firm sells all or a portion of its non-attest practice to a non-CPA owned entity. However, the majority of the financial interests in the CPA firm's attest practice is owned by CPAs, including some or all of the former owners of the CPA firm.

LEVEL OF SERVICE CODES

Please use the following codes to reflect the level of service provided:

- R Review of financial statements
- C Compilation of financial statements with disclosures
- CO Compilation of financial statements that omit substantially all disclosure
- C8 Compilation engagements performed under Statement on Standards for Accounting and Review Services (SSARS) No. 8 where an engagement letter was issued instead of a report
- AT Attestation services (including compilations of prospective financial statements)

INDUSTRY CODES

- | | | | |
|-----|--|-----|---|
| 2 | Reviews and Compilations (Other Industries not listed below) | 216 | Hospitals |
| 110 | Agricultural, Livestock, Forestry & Fishing | 217 | Nursing Homes |
| 115 | Airlines | 222 | HUD |
| 125 | Banking | 230 | Investment Companies and Mutual Funds |
| 126 | FDIC Banking* | 240 | Life Insurance Companies |
| 135 | Brokers and Dealers in Securities | 250 | Mortgage Banking |
| 140 | Brokers and Dealers in Commodities | 260 | Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations) |
| 155 | Common Interest Realty Associations | 268 | Personal Financial Statements |
| 165 | Construction Contractors | 295 | Real Estate Investment Trusts |
| 175 | Credit Unions | 300 | Reinsurance Companies |
| 180 | Extractive Industries — Oil and Gas | 308 | Rural Utilities Service Borrowers |
| 185 | Extractive Industries — Mining | 310 | Savings and Loan Associations |
| 186 | Federal Financial Assistance Programs | 320 | School Districts |
| 190 | Finance Companies | 325 | State and Local Government |
| 200 | Property and Casualty Insurance Companies | 330 | Telephone Companies |
| 205 | Government Contractors | 335 | Utilities |
| 210 | Health Maintenance Organizations | 380 | Defined Contribution Plans |
| | | 390 | Defined Benefit Plans |
| | | 400 | ERISA Health & Welfare Plans |
| | | 410 | Other Employee Benefit Plans |

* 126 Federally Insured Depository Institutions having total assets of \$500 million or greater at the beginning of its fiscal year, as referred to in the FDIC's regulation 12 CFR Part 363.3 (a) (in contrast to the \$1 billion threshold referred to in the FDIC's regulation 12 CFR Part 363.3 (b)).

EXHIBIT 2

INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS
(INCLUDING FIRMS WITHIN ASSOCIATIONS)

FIRM NAME _____ REVIEW NO _____

Please provide, or have the team captain provide, the following information concerning the review team that will perform your review. This information will be used to evaluate whether the review team has the necessary qualifications to perform this review.

The review team may not perform the review until the reviewed firm has received acknowledgement of this form from the entity administering the review. If there are any changes in the date of the exit conference, or the names of the individuals who will serve on the review team, the administering entity should be informed, in writing if possible, of the changes. This is necessary to minimize subsequent questions about the conduct of the review or the qualifications of the review team members.

REVIEWING FIRM INFORMATION

1. Name of Reviewing Firm _____

2. AICPA Firm Number _____ Office Number _____

3. Mailing Address _____

_____ City _____ County _____ State _____ Zip _____

4. Review Dates:

Commencement Date: ____/____/____

Exit Conference Date: ____/____/____

TEAM CAPTAIN INFORMATION

1. Team Captain's Name Mr. Ms.

_____ First _____ MI _____ Last _____

2. AICPA Member Number _____

3. E-mail Address _____

* Obtain from AICPA Member Card

4. Mailing Address _____

City County State Zip

5. Telephone Number: (____) _____
Facsimile Number: (____) _____

TEAM MEMBER 1 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

TEAM MEMBER 2 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

TEAM MEMBER 3 INFORMATION

1. Team Member's Name Mr. Ms.

First MI Last
2. AICPA Member Number* _____
3. E-mail Address _____

* Obtain from AICPA Member Card

RELATIONSHIPS OR TRANSACTIONS¹²¹

1. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity? Yes No – If yes, please describe the arrangements in detail.

2. Are there any other relationships or transactions between the reviewed firm, the reviewing firm, and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired? Yes No – If yes, please describe the relationships or transactions.

The electronics submission is temporarily unavailable, please PRINT your form and fax to 262-785-0838 or save the document to your computer's desktop and email to me at jessica@wicpa.org.

I apologize for the inconvenience.

Thank you.