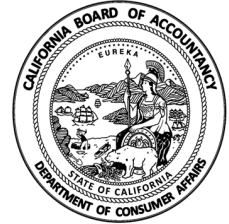




**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
 2000 EVERGREEN STREET, SUITE 250  
 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.cba.ca.gov>



**PEER REVIEW REPORTING FORM**  
**LICENSEE/FIRM INFORMATION**

1. Licensee/Firm Name: \_\_\_\_\_
2. Business Telephone #: \_\_\_\_\_
3. Business E-mail Address: \_\_\_\_\_
4. License Number: \_\_\_\_\_
5. License Expiration Date: \_\_\_\_\_
6. Does the licensee operate as an accounting firm?
- ☐ **NO** (Check one below and go to number 15):
- ☐ Employee, partner or shareholder of an accounting firm
- ☐ Employee, partner or shareholder of a non-accounting firm
- ☐ Employee of the government
- ☐ Unemployed or retired
- ☐ Other \_\_\_\_\_
- ☐ **YES** (Select firm type below, then go to number 7):
- ☐ Sole Proprietorship
- ☐ General Partnership
- ☐ Limited Liability Partnership
- ☐ Corporation
7. Number of shareholders, partners, owners, and full-time licensees of the firm: ☐ 1 ☐ 2 ☐ 3 ☐ 4  
☐ 5-10 ☐ 11-99 ☐ 100+
- 8a. Has the firm performed accounting and auditing services, as defined in Section 39(a) of Title 16 of the California Code of Regulations, that require a peer review since the last license renewal? ☐ Yes (Go to number 8b.)  
☐ No (Go to number 15.)
- 8b. If the firm completed its first accounting and auditing service within 18 months prior to the expiration date of the license, indicate the date the service was completed:  
 (NOTE: The firm must have a peer review report accepted by a Board-recognized peer review program provider within 18 months of this date and report the results at the time of the next renewal.) \_\_\_\_\_
- (If applicable, go to number 15. If not applicable, go to number 9.)

**PEER REVIEW INFORMATION**

9. Date Last Peer Review Report Accepted: \_\_\_\_\_
- 10a. Peer Review Report Rating:
- ☐ Pass (Go to question 11a.)
- ☐ Pass w/deficiencies (Go to question 11a.)
- ☐ Substandard (Go to question 10b.)

**PEER REVIEW INFORMATION (continued)**

- 10b. Did your firm submit the peer review report to the Board within the required 45-day reporting period? ☐ Yes ☐ No (Please attach a written explanation as to why the report was not submitted timely.)
- 11a. Was the peer review administered by the California Society of Certified Public Accountants using the American Institute of Certified Public Accountants Peer Review Program? ☐ Yes ☐ No (Go to question 11b.)
- 11b. Was the peer review administered by another organization using the American Institute of Certified Public Accountants Peer Review Program? ☐ Yes (Please provide the name of the American Institute of Certified Public Accountants administering entity.) ☐ No (Please provide the name of the Board-recognized peer review program that administered the peer review.)
12. What was the highest level of accounting and auditing service your firm provided during the three-year period encompassing your peer review? ☐ Audit ☐ Review ☐ Compilations w/disclosures ☐ Compilations w/o disclosures prepared using GAAP ☐ Compilations w/o disclosures prepared using OCBOA
13. What was the cost to have the peer review performed? \$ \_\_\_\_\_
14. How much time did your firm spend preparing for the peer review? ☐ 0 days ☐ 1-5 days ☐ 6-10 days ☐ 10+ days
15. I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form, including supplementary information attached hereto, are true, complete and accurate.

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**Signature**

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**Date**

**PERSONAL INFORMATION COLLECTION AND ACCESS**

The information provided in this form will be used by the California Board of Accountancy (CBA), to determine qualifications for a Certified Public Account License. Sections 5080 through 5095 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the application as being incomplete.

Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24.

Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act.

The Executive Officer of the CBA is responsible for maintaining the information in this application, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.



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## **PEER REVIEW REPORTING FORM INSTRUCTIONS**

In accordance with Title 16 California Code of Regulations Section 45, this form must be submitted to the California Board of Accountancy no later than the expiration of the license.

### **LICENSEE/FIRM INFORMATION**

- 1-5. Enter the information for the licensee or firm for which the report is being submitted.
6. Indicate if the licensee is operating as an accounting firm. Business and Professions Code Section 5035.1 defines a firm as a sole proprietorship, a corporation, or a partnership.
  - Sole Proprietorship: A business entity which is owned by one individual and where there is no legal distinction between the owner and the business. A single shareholder corporation is not a sole proprietorship.
  - General Partnership: A partnership comprised of two or more licensees which has not filed articles of incorporation with the Secretary of State's office.
  - Limited Liability Partnership: A partnership comprised of two or more licensees which has filed articles of incorporation with the Secretary of State's office.
  - Corporation: A business entity which has filed articles of incorporation with the Secretary of State's office.
7. Indicate the number of shareholders, partners, owners, and full-time licensees of the firm.
8. (a) Indicate if the firm has been performing accounting and auditing services that require the firm to undergo a peer review since January 1, 2010 or since the last license renewal.

**Accounting and Auditing Services** that require you to undergo a peer review are any services performed 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-Security Exchange Commission (SEC) issuers performed pursuant to the standards of the Public Company Accounting Oversight Board (PCAOB).

**Exclusions** from peer review are provided for the following two circumstances:

- Any of a firm's engagements subject to inspection by the Public Company Accounting Oversight Board as part of its inspection program.

- Firms, which as their highest level of work, perform only compilations where no report is issued in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).
- (b) If the firm has not been performing accounting and auditing services since January 1, 2010, indicate the date the firm completed its first accounting and auditing engagement that requires a peer review.

### **PEER REVIEW INFORMATION**

9. Enter the date the peer review report was accepted by a Board-recognized peer review program provider, not the date the peer review was performed.
10. (a) Check the box that corresponds to the rating received on your firm's peer review report. If your firm's peer review report was accepted under the American Institute of Certified Public Accountants' *Standards for Performing and Reporting on Peer Reviews, 2005*, for unmodified select pass, for modified select pass w/deficiency, and for adverse select fail.  
Pass—Go to 11(a), Pass with deficiencies—Go to 11(a), substandard—Go to 10(b)
- (b) If your firm received a rating of substandard on its peer review report, you are required to submit a copy of the peer review report, including any materials documenting the prescription of remedial or corrective actions imposed by the Board-recognized peer review program provider, within 45 days of the peer review report being accepted.

If you complied with this requirement, please answer "yes". If you did not comply with this requirement, please answer "no" and attach a written explanation as to why the report was not submitted timely.

11. (a) If your firm's peer review was not administered by the California Society of Certified Public Accountants using the American Institute of Certified Public Accountants Peer Review Program, please answer "no" and go to question 11b.
- (b) If your firm's peer review was administered by another organization using the American Institute of Certified Public Accountants Peer Review Program, please answer "yes" and write the name of the administering organization on the line provided.

If your firm's peer review was not performed using the American Institute of Certified Public Accountants Peer Review Program, please answer "no" and write the name of the Board-recognized peer review program provider on the line provided.

12. Check only the box that corresponds to the highest level of accounting and auditing services provided by your firm during the three-year period encompassing your peer review.
13. Enter the actual fees charged by the peer review provider. Do not include costs related to preparation time, lost work time, or any other related expenses.
14. Check the box that corresponds to the number of days your firm spent preparing for the peer review. Do not include the number of days it took the peer reviewer to perform the peer review.
15. Sign and date the document.