



Idaho Society of Certified Public Accountants

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Boise, ID 83702
(208) 344-6261

ISCPA PEER REVIEW PROGRAM ENROLLMENT FORM

NAME AND ADDRESS OF THE MAIN OFFICE OF THE FIRM (INCLUDING SOLE PRACTITIONERS)

INFORMATION ABOUT YOUR FIRM:

1. Name of managing partner or equivalent: Mr. Ms.

First Name M.I. Last Name

Are you a member of the ISCPA? Yes No

Telephone No.: _____

Fax No.: _____

E-mail address: _____

2. (a) Total number of CPA and non-CPA proprietors, partners, shareholders (owners): _____

(b) Number of CPA owners: _____

3. Number of CPAs including owners: _____

4. Range of professionals¹ including owners:

1 2 to 5 6 to 10 11 to 19 20 to 49 50 to 99 100 or more

5. Total number of engagements performed under the Statements on Auditing Standards (SASs), examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs), and Governmental Auditing Standards expected to be performed next year:

None 1 to 5 6 to 9 10 or more

Year End date of initial Financial Statement engagement? _____

¹The term "professionals" as used herein refers to all personnel who perform professional services for which the firm is responsible, whether or not they are CPAs (AICPA, Professional Standards, QC sec. 20.03).

²Please provide report date, instead of year end date for examinations of prospective financial statements under the SSAEs.

6. Does the firm perform the following? (If yes, indicate the year end³ date of the initial engagement on the line provided):

Reviews⁴ Yes No _____

Compilations⁴ with disclosures? Yes No _____

Compilations of financial statements where "Selected Information—Substantially all Disclosures Required are Not Included"? Yes No _____

Compilations without disclosures? Yes No _____

Engagements performed under the Statements on Standards for Attestation Engagements (SSAEs) including financial forecasts and projections⁴, agreed-upon procedures and other engagements, and excluding the engagements referred to in question #5? Yes No _____

NOTE: The firm's due date for its initial peer review is based on the earliest year end or report date, as applicable.

7. Is your firm required to be registered with and inspected by the PCAOB? Yes No

8. Has the firm entered into an arrangement with a non-CPA-owned entity⁵ with which the firm is closely aligned? Yes No

If yes, please indicate the name and location of the non-CPA-owned entity, and the nature of the arrangement:

Applicant's statement: To the best of our knowledge and belief, the information submitted herewith is true and correct. We understand that acceptance of this application will enroll our firm in the ISCPA Peer Review Program. We agree to be bound by the policies and procedures for the ISCPA Peer Review Program.

ACKNOWLEDGEMENT OF REQUIREMENTS

This statement should be signed by the firm's managing partner.

Signature _____ Date _____

Print Name _____ Title _____

³Please provide report date, instead of year end date for all attestation engagements performed under the SSAEs, excluding the engagements referred to in question #5.

⁴The terms "compilation" and "review" as used herein refer to compilation and review engagements performed under SSARS. "Financial forecasts and projections" as used herein refers to compilation or agreed-upon procedures engagements of prospective financial statements performed under SSAE, Financial Forecasts and Projections (AICPA, Professional Standards, AT sec. 301). Examinations performed under those standards are included in question #5.

⁵Certain portions of the CPA firm's system of quality control may reside at or operate in conjunction with the system of 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.