



## 2018 Annual Administrative Fee Schedule

Administrative fees cover direct expenses incurred by the Society in administering the Peer Review Program, such as postage, printing, supplies, telephone, travel for the annual peer review conference, technical reviewer fees, and costs associated with committee meetings. The fees also cover a percentage of the Society’s overhead expenses — rent, utilities, equipment maintenance, etc.

REVIEW TYPE	DESCRIPTION	ISCPA/ AICPA MEMBER FEE*	NON MEMBER FEE
<b>System</b>	If your firm performs any of these services as its highest level of service, your firm should have a System Review:  Engagements under the Statements on Auditing Standards (SASs) or <i>Government Auditing Standards (GAS)</i> , Examinations under the Statements on Standards for Attestation Engagements (SSAEs), or Engagements under PCAOB standards.	\$525	\$860
<b>Engagement</b>	If your firm performs either of these types of services as its highest level of service, your firm should have an Engagement Review:  Services under Statements on Standards for Accounting and Review Services (SSARs) or Services under the SSAEs not listed above in System Reviews.	\$400	\$740

\*Fee for members of either the ISCPA or the AICPA.