

**MSCPA Peer Review Executive Committee Non-AICPA Member Resolution
(Adopted August 15, 2006)**

WHEREAS, a firm enrolled in the AICPA Peer Review Program is required to have a peer review once every three years performed in conformity with the *AICPA Standards for Performing and Reporting on Peer Reviews*; and

WHEREAS, a firm enrolled in the AICPA peer review program is required under the *AICPA Standards for Performing and Reporting on Peer Reviews* to cooperate with the administering entity and with the AICPA Peer Review Board in all matters related to the review;

NOW, THEREFORE, BE IT RESOLVED: A non-AICPA member firm's enrollment in the AICPA Peer Review Program will be dropped by the MSCPA Peer Review Executive Committee, without a hearing, thirty days after the AICPA Peer Review Program notifies the firm by certified mail that the firm has failed to:

- (1) Timely file requested information with the entity administering the firm's peer review concerning the arrangement or performance of that peer review,
- (2) Timely submit requested information to the reviewer necessary to plan or perform the firm's peer review,
- (3) Have a peer review by the required date,
- (4) Timely pay in full the fees and expenses of the review team formed by an administering state CPA society, or
- (5) Timely pay fees related to the administration of the program that have been authorized by the governing body of an administering entity.

The AICPA will not participate in matters concerning non-AICPA member firms. In order to provide non-AICPA member firms similar due process, the MSCPA Peer Review Executive Committee may, at its discretion, decide to hold a hearing. Whether a hearing is held or not, a non-AICPA member firm enrolled in the MSCPA peer review program has the right to appeal to the MSCPA Executive Resolution Board within 30 calendar days after being notified that the firm has been dropped.