AICPA Peer Review Program
Administered by the Missouri Society of CPAs

2027 Annual Peer Review Administrative Fee

All firms enrolled in the peer review program are assessed an annual administrative fee by the Missouri Society of CPAs to cover the costs of administering the program.

The fee is based upon two components:

1. Flat Fee: Depending on the firms most recent peer review type
    a. System Review: $265
    b. Engagement Review: $240

2. Per personnel fee: Based upon the firms most recent peer review
    a. $70 per A&A personnel

The review type and number of personnel information is based upon the firms most recently completed peer review. The number of personnel that work on A&A is provided by the firm during the peer review process, upon completion of the Peer Review Information (PRI) form. Personnel includes CPAs, non-CPAs, managers, leased or per diem, other professional staff etc. This fee will not be changed until the firms next peer review. This includes if a firm adds or reduces staff or changes from an engagement to system review.

Examples:
Review Type: System ($265)
# of personnel: 1 (1 x $70)
Total Fee = $335

Review Type: Engagement ($240)
# of personnel: 10 (10 x $70)
Total Fee = $940

Approved by the MOCPA Peer Review Executive Committee on October 28, 2026.