**2023 Annual Peer Review Administrative Fee**

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

The fee is based upon two items:

1. Flat Fee: Depending on the firms most recent peer review type
   1. System Review: $250
   2. Engagement Review: $225
2. Per personnel fee: Based upon the firms most recent peer review
   1. $65 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 ($250)

# of personnel: 1 (1 x $65)

Total Fee = $315

Review Type: Engagement ($225)

# of personnel: 10 (10 x 65)

Total Fee = $875

As approved by the MOCPA PREC on 10/20/2022