



AICPA Peer Review Program
Administered by the Missouri Society of CPA

Re-Enrollment Policy

If a firm is dropped or terminated from the peer review program and wishes to re-enroll, the firm must complete the following items prior to being considered for reenrollment:

- Comply with all prior outlined requests, corrective action(s), and/or implementation plans assigned by the administering entity (AE) and/or its committees. Firms may be required to submit evidence that demonstrates the following:
 - a. Completion of the requested action in compliance with the requirements of the program
 - b. Changes in the firm's system of quality control (such as personnel changes or procedural changes, methodologies to identify the complete population of engagements performed, access to technical resources or membership in quality centers, and voluntary changes in the practice or types of industries or engagements performed)
 - c. Competency through completion of relevant CPE, training, or competency assessments
 - d. Assessment of quality in the performance of engagements through internal or external monitoring results (such as pre-issuance reviews, post-issuance reviews, and internal inspections that reflect that engagements are materially performed and reported on in conformity with applicable professional standards)
- Pay all outstanding fees owed to the AE, including the reenrollment fee.
- File/update the firm's enrollment form via PRIMA.
- Notify the administering entity if the firm or any of the firm's CPAs are on probation by any State Board.
- Email a current copy of the firm's permit to the AE.
- Submit all required documentation with the firm's review if the firm was terminated or dropped during the review process.

Re-enrollment is reviewed on a case-by-case basis. Additional documentation may be needed, or any additional requests may be made by the AE's CPA on Staff. The report acceptance body (RAB) will determine if reenrollment is granted. Depending upon the timing of the last review, the firm may be required to undergo another peer review within 90 days.

Most recently revised and approved by MOCPA Peer Review Executive Committee on October 18, 2023