

THINGS TO CONSIDER WHEN CHOOSING A REVIEWER

Firms are responsible for selecting their reviewer, or review team, in South Carolina. First, review the scheduling form, “Information Required for Scheduling Reviews,” to determine which type of review your firm will undergo. Next, you may wish to interview potential reviewers over the telephone. Consider the potential reviewers’

- Experience, especially in the types of engagements conducted by your firm
- Availability to perform your review within the appropriate timeframe
- References available from other firms
- Similarity of communication style and rapport between you and the reviewer
- Fees for performing your review

If your firm is having a **system** review, please make sure that the reviewer has experience in the same practice areas and industry codes in which over ten percent (10%) of your firm’s accounting and auditing (A & A) practice hours are concentrated. Reviewers that do not have experience in one of your firm’s practice/industry areas can always elect to have a team member on the review to cover certain engagements.

If you need assistance to complete the scheduling form, ask your selected reviewer for assistance. Arrange a date to start and complete the review and make the final entries on the “Information Required for Scheduling Reviews,” Exhibit 2, “Information For Review Teams . . .” and submit those forms to the SCACPA Peer Review Coordinator.

Note: Your review may not begin until you and the review team captain receive confirmation of the arrangements from the SCACPA Peer Review Coordinator.