

Peer Review Checklist for Firms:

___ / Receive scheduling packet from SCACPA Peer Review Office 6-9 months prior to due date. The "due date" is the date by which all materials must be into the SCACPA office.

___ / Complete "Background" Information Required for Scheduling Reviews forms.

___ / Engage Team Captain (reviewer) [reviewer listing available at www.scacpa.org or www.aicpa.org websites] and complete Exhibit 2, "Information for Review Teams" and submit with background forms to SCACPA Peer Review Office as soon as possible via email, fax or USPS.

___ / Calculate and pay SCACPA Scheduling Fee by check or credit card.

___ / Receive from SCACPA confirmation of reviewer selection and commencement date letter.

___ / Sign engagement letter and provide information requested by team captain in a timely manner.

___ / Receive Reviewer's Report.

___ / Submit Letter of Response to Reviewer, if Report is a pass with deficiencies or fail.

{Submit copies of Report and Letter of Response, if Report is a pass with deficiencies or fail, to SCACPA Peer Review Office, 570 Chris Drive, West Columbia, SC 29169; fax 803-791-4196 or email gosier@scacpa.org prior to due date (as per Team Captain's instructions)}.

___ / Receive Letter of Acceptance/Completion from the South Carolina Peer Review Committee.

NOTE: Until you have received a Letter of Acceptance from the South Carolina Peer Review Committee, the results of your review may not be released or publicized in any way.

REMEMBER: IT IS YOUR RESPONSIBILITY TO SCHEDULE YOUR PEER REVIEW, RETAIN YOUR PEER REVIEW ACCEPTANCE LETTER, REPORT, LETTER OF RESPONSE, IF ANY; AND ANY OTHER DOCUMENTS RELATING TO YOUR PEER REVIEW UNTIL COMPLETION OF YOUR NEXT PEER REVIEW AND FURNISH COPIES TO THE SOUTH CAROLINA BOARD OF ACCOUNTANCY.