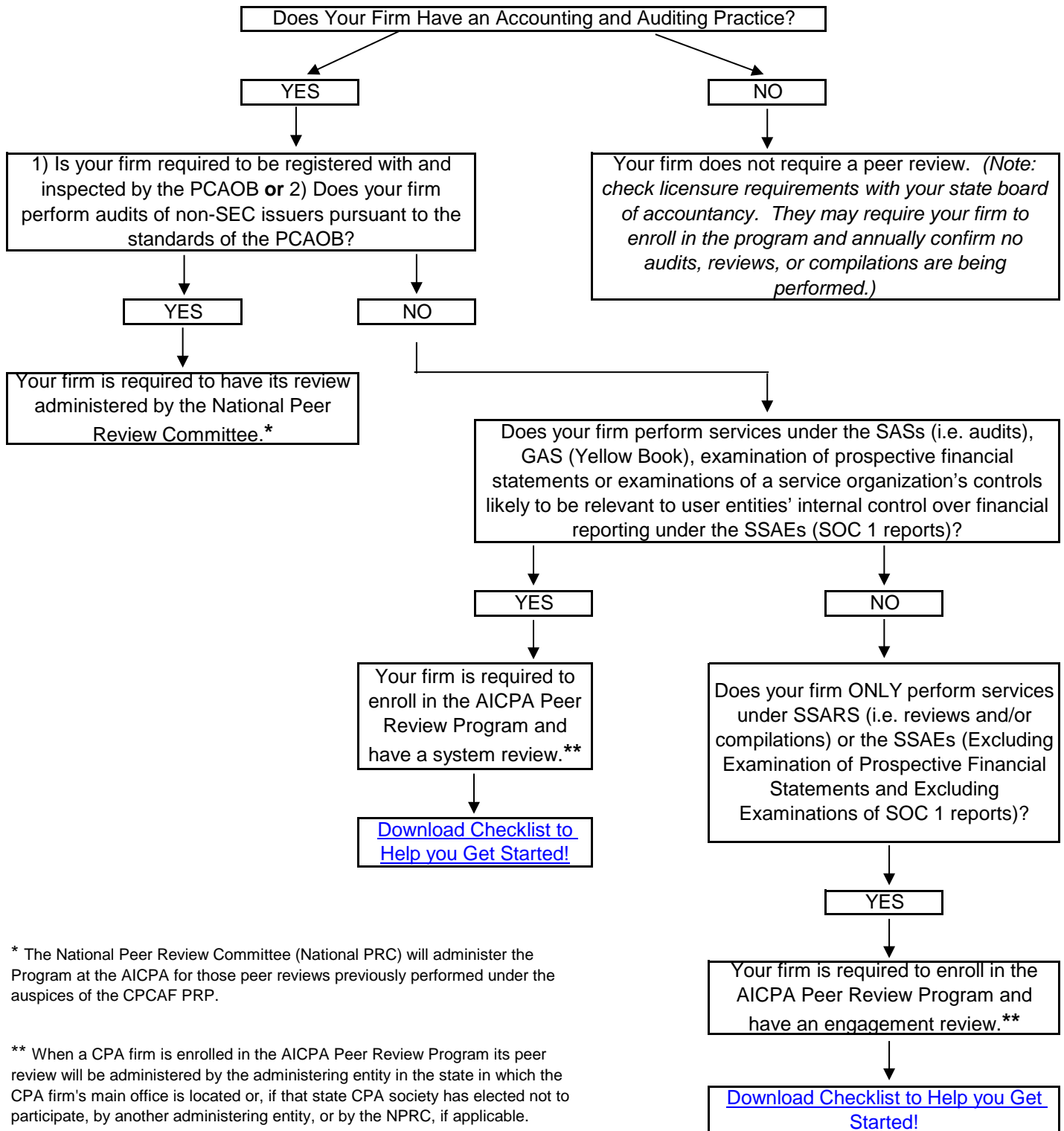


## Peer Review Decision Tree

For peer reviews commencing on or after January 1, 2009.



\* The National Peer Review Committee (National PRC) will administer the Program at the AICPA for those peer reviews previously performed under the auspices of the CPCAF PRP.

\*\* When a CPA firm is enrolled in the AICPA Peer Review Program its peer review will be administered by the administering entity in the state in which the CPA firm's main office is located or, if that state CPA society has elected not to participate, by another administering entity, or by the NPRC, if applicable.