



REVIEW FEES EFFECTIVE SEPTEMBER 1, 2014

Peer Review Administrative Fee is based on membership and the type of review as follows:

| Type of Review | KSCPA/AICPA Member Fee | Non-KSCPA/AICPA Member Fee |
|--|------------------------|----------------------------|
| Audits or Examinations of Prospective Financial Statements (System Review) | \$1,400 | \$2,000 |
| Reviews, Agreed Upon Procedures, Compilations with Disclosures or Compilations without Disclosures (Engagement Review) | \$675 | \$1,175 |

Payment is due the month the review is being performed. Payments can be made on kscpa.org by credit card or e-check.

Peer Review Administrative Fee for Recalled Peer Reviews or Recalled

For a peer review adding a missing engagement to the current peer review, the fee will be 50% of the current peer review administrative fee as listed above.

If the recalled action results in a full peer review, the firm will pay the full administrative peer review fee as listed above.

PEER REVIEW REFUND POLICY

The amount of the administrative peer review fee refunded will be based upon the following factors.

- Before the peer review is scheduled in the peer review tracking system – a full refund.
- After peer review scheduled in the peer review tracking system and firm and peer reviewer notified but peer review has not been performed – 75% of the fee submitted will be refunded.
- After the peer review has been submitted to technical review – no refund will be made.