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Completing Enrollment or Re-instatement in PRIMA

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If you initiate an enrollment or re-instatement and do not complete the form, you may return and continue the process. However, to resume edits, see the **Resuming Enrollment Case** section below.

See [Information Required for Enrolling in Peer Review \(Firm\)](#).

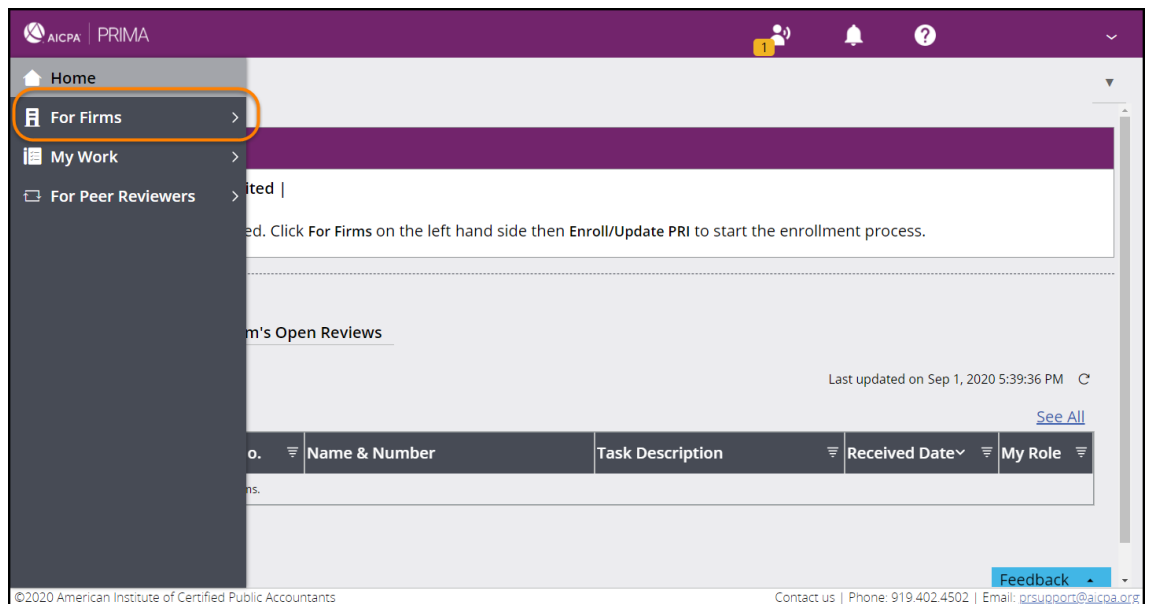
Note: For each of the sections below, you will see a purple header accompanied with an up arrow. Clicking on the arrow will expand and collapse each region, displaying additional information.

▼ Engagement Levels of Service to Determine Review Type

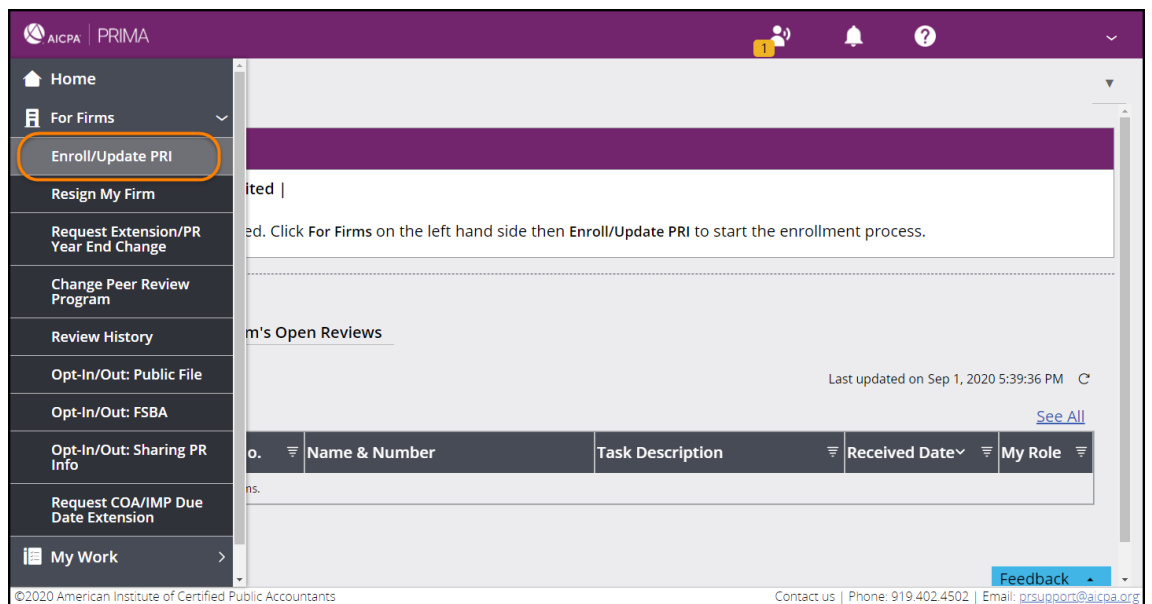
▼ PCAOB Reports

To complete firm enrollment or re-instatement, perform the following steps:

1. Click **For Firms**.



2. Click **Enroll/Update PRI**.



3. Locate the appropriate firm and click **New Enrollment** or **Re-Instatement**.

The screenshot shows the AICPA PRIMA Enrollment page. At the top, there's a navigation bar with 'Home' and 'Enrollment' tabs. Below the navigation bar, there's a section titled 'Enroll/Update my firm(s) Peer Review Program Details'. This section contains a table with the following columns: Firm No, Firm Name, Address Line 1, Address Line 2, City, State, Zip, and Click To Initiate. The 'Click To Initiate' column has a button labeled 'Re-Instatement' which is highlighted with an orange box. There is also a 'Refresh List' button in the top right corner of the table area. The footer of the page includes the copyright notice '©2020 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

Firm No	Firm Name	Address Line 1	Address Line 2	City	State	Zip	Click To Initiate
					AZ		Re-Instatement

- Review **Firm** information. Enter or update **Firm EIN**. If your firm does not have an **Employer Identification Number**, go to <http://www.irs.gov> to apply for an EIN online.

The screenshot shows the AICPA PRIMA Enrollment page for a specific firm (ENR-187953). The page has a navigation bar with 'Home', 'Enrollment', and 'ENR-187953' tabs. Below the navigation bar, there's a section titled 'Enrollment (ENR-187953)' with a status of 'Open-Enrollment' and a firm name. There are two main sections: 'Capture Firm Info' and 'Industries & Practice Areas'. The 'Capture Firm Info' section is expanded, showing a 'Firm Information' sub-section. This sub-section contains fields for 'Firm Name', 'Firm Number', and 'Address'. Below these fields, there's a 'Note' stating: 'This information reflects the data in the AICPA's Service Center membership system. For more information contact the Peer Review Team at 919.402.4502. Learn more...'. Below the note, there's a section for 'Employer Identification Number' with a text input field containing '999999999'. This field is highlighted with an orange box. Below the EIN field, there's a hint: 'Hint: Include only numeric fields; do not include any dashes or hyphens. Learn more...'. At the bottom of the 'Firm Information' section, there's a dropdown menu for 'Select your firm's Managing Partner' with a '--Select--' option. At the bottom of the page, there are buttons for 'Discard Changes', 'Help', 'Save Changes', and 'Next >>'. The footer of the page includes the copyright notice '©2021 American Institute of Certified Public Accountants' and contact information: 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

- Review Managing Partner and Peer Review Contact information.

Note: If the Managing Partner or Peer Review Contact is not visible and you are the managing partner, please send an email to prsupport@aicpa.org with your name and email address to update the information in PRIMA.

Enrollment (ENR-187953)
Status: Open-Enrollment

Select your firm's Managing Partner [Learn more...](#)
--Select--

Is your Peer Review Contact different than the Managing Partner? [Learn more...](#)
Yes No

New Enrollments and Reenrollment
Has your firm previously been dropped or terminated from the AICPA Peer Review Program or any other practice monitoring program? *
Yes No

Drop/Termination/Resignation Information

Admin Entity California Society of CPAs	Resignation Code 911	Resignation Date 05/04/2021
Peer Review Program	Resignation Reason Not Subject to Peer Review	

Circumstances of Reenrollment [Learn more...](#)
Remediation prior to termination [Learn more...](#)

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6. In **New Enrollments and Reenrollment** section, select answer to drop/termination question, and, if required, add additional details.

Enrollment (ENR-187953)
Status: Open-Enrollment

New Enrollments and Reenrollment
Has your firm previously been dropped or terminated from the AICPA Peer Review Program or any other practice monitoring program? *
Yes No

Drop/Termination/Resignation Information

Admin Entity California Society of CPAs	Resignation Code 911	Resignation Date 05/04/2021
Peer Review Program	Resignation Reason Not Subject to Peer Review	

Circumstances of Reenrollment [Learn more...](#)
Remediation prior to termination [Learn more...](#)

Supporting Documentation (Optional) [Learn more...](#)

Document No	Document Type	Document Name	Description	Upload	Delete
No content available					

[Add Documents](#)

[Discard Changes](#) [Help](#) [Save Changes](#) [Next >>](#)

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7. Click **Add Documents** to attach any applicable supporting documentation.

Enrollment (ENR-187953)
Status: Open-Enrollment

New Enrollments and Reenrollment
Has your firm previously been dropped or terminated from the AICPA Peer Review Program or any other practice monitoring program? »
☒ Yes ☐ No

Drop/Termination/Resignation Information

Admin Entity California Society of CPAs Peer Review Program	Resignation Code 911 Resignation Reason Not Subject to Peer Review	Resignation Date 05/04/2021
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Circumstances of Reenrollment [Learn more...](#)

Remediation prior to termination [Learn more...](#)

Supporting Documentation (Optional) [Learn more...](#)

Document No	Document Type	Document Name	Description	Upload	Delete
No content available					

[Add Documents](#)

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8. If you do not select **OPT Out**, you grant your Administering Entity (AE) permission to provide a copy of the enrollment letter to your State Board of Accountancy (SBOA) if your state has FSBA and any SBOA you expand access to.

Note: A small number of states are opt into sharing peer review information due to their state laws. If you see **Opt In** as your option, your state is included in that small number.

Enrollment (ENR-187953)
Status: **Open-Enrollment** Firm Name:

Sharing Peer Review Information

To renew a firm license/permit(s), state board(s) of accountancy (SBOAs) may need verification of the firm's enrollment and due date of the firm's next peer review, including a copy of this enrollment letter. By submitting this enrollment form you voluntarily grant permission to allow the Administering Entity to provide a copy of this letter and the due date of your firm's next peer review to the SBOA in the state where your main office is located, if permitted, and any SBOA you may have expanded access to in Facilitated State Board Access (FSBA) UNLESS YOU OPT OUT.

☒ Opt Out

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9. If applicable, select any **Associations** your firm is a member of.

If your association is not included in the list, click **Add association name** to manually enter your association's name.

Note: If you clicked the **Add association name** button in error, you will need to click on the trash icon in order to move forward.

Enrollment (ENR-187953)
Status: Open-Enrollment

Associations and Non-CPA Owned Entities

Select the associations your firm is a member of. [Learn more...](#)

Associations

- ☐ CPAConnect
- ☐ CPA Management Systems, Inc t/a INPACT Americas
- ☐ CPA Manufacturing Services Association (MSA)
- ☐ CPAmerica, Inc. (formerly CPAmerica International)
- ☐ CPA Network, Inc
- ☐ CPASNET COM
- ☐ CPA-USA Association

Other association name
If your association is not included in the list above, click Add to manually enter your association's name.

[\(+\).Add association name](#)

Select the non-CPA owned entity your firm is a member of. [Learn more...](#)

Non-CPA Owned Entity(s)

- ☐ American Express Tax and Business Services
- ☐ CBIZ, Inc

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10. If applicable, select any **Non-CPA owned entities** your firm is a member of.

If your Non-CPA owned entity is not included in the list, click **Add other non-CPA owned entity** to manually enter your entities name.

Enrollment (ENR-187954)
Status: Open-Enrollment

Non-CPA Owned Entity(s)

- ☐ AG Exchange
- ☐ AGN International North America
- ☐ Alliance of Practicing CPAs, The
- ☐ Allinial Global
- ☐ Allott Group

Other association name
If your association is not included in the list above, click Add to manually enter your association's name.

[\(+\).Add association name](#)

Select the non-CPA owned entity your firm is a member of. [Learn more...](#)

Non-CPA Owned Entity(s)

- ☐ American Express Tax and Business Services
- ☐ CBIZ, Inc
- ☐ RSM McGladrey Services

Other non-CPA owned entity name
If your non-CPA owned entity is not included in the above list, click Add to manually enter your non-CPA owned entity's name.

[\(+\).Add other non-CPA owned entity](#)

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11. For **Engagement Levels of Service To Determine Review Type**, select engagement details and dates.

Enrollment (ENR-187953)
Status: Open-Enrollment

Engagement Levels of Service to Determine Review Type

Hint: If applicable, select the level of services your firm performs whether issued or not, which may include multiple services for the same client. For example, if your firm performs an audit and another attestation engagement (AUP), please select both levels of service. For financial forecasts, projections and agreed-upon procedures, please select "Performed/Expect to Perform" for the relevant level of service with the report date.

Statements on Auditing Standards (SAS)

Code & Practice Area	Response	Initial Engagement Period End Date	Initial Engagement Report Date
9 - Audits Under Statements on Auditing Standards	Performed		

Government Auditing Standards (GAS)

Code & Practice Area	Response
25 - Financial Audits (GAS)	Performed
26 - Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS)	Performed
27 - Performance Audits (GAS)	Performed

International Standards

Code & Practice Area	Response
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Discard Changes Help Save Changes << Back Submit

12. Under **PCAOB Reports**, select answers to PCAOB questions.

If your firm is not registered with the PCAOB, answer **No** to the first question.

Selecting **Yes** to any of these four questions will generate the final PCAOB report question.

If your firm is registered with the PCAOB, using the categories on the Form 2 submitted to the PCAOB, indicate which services were provided with period ends during your peer review year.

Enrollment (ENR-187953)
Status: Open-Enrollment

PCAOB Reports

Did/will you submit a Form 2 to the PCAOB that has clients/engagements listed in Part IV - Audit Clients And Audit Reports (with period ends during your peer review year)? If Yes, indicate which types of engagements were included on your Form 2, only include those engagements that have period ends during your peer review year.

Question	Yes	No
Audit Reports Issued by the Firm for Issuers.		
Audit Reports Issued by the Firm for Broker Dealers (including required attestation reports).		
Audit Reports for Issuers Where the Firm Played a Substantial Role in the Audit.		
Audit Reports for Broker Dealers Where the Firm Played a Substantial Role in the Audit.		

Independence Standards

Must-Select & Must-Cover Engagements

Other Practice Areas & Industries

Discard Changes Help Save Changes << Back Submit

13. Under **Independence Standards**, click the **Independence Standards** link to review this list.

Enrollment (ENR-187953)
Status: Open-Enrollment

Independence Standards

Which Independence Standards apply for engagements that you perform?

Select all

- ☐ AICPA
- ☐ DOL
- ☐ GAGAS (GAO Yellow Book)
- ☐ IESBA
- ☐ PCAOB
- ☐ SEC
- ☐ Other

[Learn more...](#)

Must-Select & Must-Cover Engagements

Other Practice Areas & Industries

State Board Due Date (Optional)

Firm Personnel Information

Acknowledgement

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14. After your first selection you will receive a pop-up. Click **OK** to continue to select the appropriate responses.

Enrollment (ENR-187954)
Status: Open-Enrollment

Independence Standards Message

Reminder-SEC independence standards apply to more than public company audits. Review the Independence Standards [link](#) and select SEC independence and in the Other Practice Areas & Industries sections, if applicable.

OK

Select all

- ☒ AICPA
- ☐ DOL
- ☐ GAGAS (GAO Yellow Book)
- ☐ IESBA
- ☐ PCAOB
- ☐ SEC
- ☐ Other

[Learn more...](#)

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15. Select **Must-Select & Must-Cover Engagements**.

Note: If none are applicable to your firm, select **None of the Must-Select or Must-Cover Practice Areas/Industries Apply**.

Must-Select & Must-Cover Engagements

Select the engagements your firm performed with periods ending during the year that require your firm to undergo a System Review, which may include multiple codes for a single engagement. [Learn more...](#)

Your firm is required to have a System Review if it performs engagements under the Statements on Auditing Standards (SASs), the Government Auditing Standards (Yellow Book), examinations under the Statements on Standards for Attestation Engagements (SSAEs), or engagements under the PCAOB standards, that are not subject to permanent inspection by the PCAOB.

Employee Retirement Income Security Act (ERISA)

- ☐ 383 - Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)
- ☐ 380 - Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)
- ☐ 390 - Defined Benefit Plans—Full & Ltd Scope
- ☐ 400 - ERISA Health & Welfare Plans
- ☐ 403 - ESOP Plans

Federal Deposit Insurance Corporation Improvement Act (FDICIA)

- ☐ 7 - FDICIA Audits of Federally Insured Depository Institutions (with more than \$500 million or greater, but not more than \$1 billion in beginning total assets) [Learn more...](#)
- ☐ 8 - FDICIA Audits of Federally Insured Depository Institutions (with more than \$1 billion in beginning total assets and required annual report on internal controls) [Learn more...](#)

Government Auditing Standards (Yellow Book)

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16. For System Reviews only, review the **Other Practice Areas & Industries** and select those applicable to the engagements that require your firm to have a System Review.

Note: If none are applicable to your firm, select **None of the other Practice Areas/Industries** apply.

Other Practice Areas & Industries

Select the practice areas/industries your firm performed with periods ending during the year (or report dates during the year, for financial forecasts, projections and agreed upon procedures) that would require a System Review, which may include multiple codes for a single engagement. [Learn more...](#)

Depository and Lending Institutions

Select	Code & Description
<input type="checkbox"/>	125 - Banks, Savings Institutions, & Credit Unions
<input type="checkbox"/>	190 - Finance Companies
<input type="checkbox"/>	250 - Mortgage Banking

Entities with Oil and Gas Producing Activities

Select	Code & Description
<input type="checkbox"/>	180 - Extractive Industries—Oil and Gas
<input type="checkbox"/>	185 - Extractive Industries—Mining

Health Care Entities

Select	Code & Description
<input type="checkbox"/>	210 - Health Maintenance Organizations
<input type="checkbox"/>	216 - Hospitals
<input type="checkbox"/>	217 - Skilled Nursing, Intermediate and related facilities
<input type="checkbox"/>	218 - Other healthcare entities

Insurance Companies

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17. For System Reviews only, selections from the previous step are listed under **Concentrations of Other Practice Areas & Industries**. Follow the instructions to indicate the applicable concentrations, then indicate if your firm is a provider of **Quality Control Materials**.

Home ENR-187954

Enrollment (ENR-187954)
Status: Open-Enrollment

9999 - None of the Other Practice Areas/Industries apply

Concentrations of Other Practice Areas & Industries

Indicate the individual practice areas or industries in which over ten percent of your firm's practice hours are concentrated (only those hours related to engagements requiring a System Review that are not subject to **permanent inspection** by the PCAOB).

Select	Code & Description
<input type="checkbox"/>	230 - Investment Companies and Mutual Funds, including private equity

State Board Due Date (Optional)

Firm Personnel Information

Acknowledgement

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18. Select **State Board Due Date**, if applicable.

Home Enrollment ENR-187953

Enrollment (ENR-187953)
Status: Open-Enrollment

PCAOB Reports

Independence Standards

Must-Select & Must-Cover Engagements

Other Practice Areas & Industries

State Board Due Date (Optional)

If your firm is required to undergo peer review as a requirement of your state board of accountancy, enter the date your firm's peer review results are due to the state board.

Firm Personnel Information

Enter the number of personnel that provide A&A services (including Owners and/or Sole Practitioners). [Learn more...](#)

Partners (including Owners and/or Sole Practitioners)	Managers	Leased or Per Diem	Other professionals	Total Personnel in Firm
0	0	0	0	0

Hint: Minimum 1

Total CPAs & PAs (Including Non-A&A Personnel)

Hint: The total CPAs & PAs should be greater than or equal to the number of partners.

Acknowledgement

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19. Review the **Firm Personnel** information.

The screenshot shows the AICPA PRIMA Enrollment form for ENR-187953. The 'Firm Personnel Information' section is highlighted with an orange box. It contains the following fields:

- Partners (including Owners and/or Sole Practitioners): 0
- Managers: 0
- Leased or Per Diem: 0
- Other professionals: 0
- Total Personnel in Firm: 0

Below these fields, there is a hint: "Hint: Minimum 1". A text input field for "Total CPAs & PAs (Including Non-A&A Personnel)" is also present, with a hint: "Hint: The total CPAs & PAs should be greater than or equal to the number of partners." The 'Acknowledgement' section is partially visible below the highlighted area.

20. After reviewing the **Acknowledgements**, select **I understand and accept**.

The screenshot shows the AICPA PRIMA Enrollment form for ENR-187953. The 'Acknowledgement' section is highlighted with an orange box. It contains the following text:

Accuracy of Information Provided - To the best of my knowledge and belief, the information submitted is true and correct.

The information submitted has been completed or reviewed by my firm's Peer Review Contact or Managing Partner. In addition, I understand I am required to update my firm's information on this form and other scheduling information for any changes.

This includes whether the firm subsequently

- performs an engagement in a new practice area or industry,
- expects to perform an engagement in a new practice area or industry,
- no longer expects to perform an engagement previously identified and indicated in this Peer Review Information Form as within the scope of peer review.

This also applies whether the year-end (or report date, for financial forecasts, projections, or agreed upon procedures) falls within the peer review year or the period subsequent to it.

I understand that failure to properly represent my firm's practice, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.

I understand and accept

Below this, there is a paragraph about the AICPA's Assurance Research Advisory Group (ARAG) and a 'Submit' button.

21. Continue reviewing the **Acknowledgements**.

Note: The second box under **Acknowledgements** refers to participation in a voluntary, anonymous research program. Selection is an OPT OUT and is optional.

The third box refers to the understanding of your enrollment to the AICPA Peer Review Program.

Click **Submit** to complete the enrollment and send the case to your Administering Entity for approval.

Home Enrollment **ENR-187953**

Enrollment (ENR-187953)
Status: Open-Enrollment

I understand that failure to properly represent my firm's practice, may result in my firm's enrollment being dropped or terminated and, if dropped or terminated, will result in referral of the matter for investigation of a possible violation to the appropriate regulatory, monitoring, and enforcement bodies.

I understand and accept

The AICPA has created an Assurance Research Advisory Group (ARAG), which seeks to drive research relative to assurance issues that are most pressing to the profession by requesting and funding research proposals from academia. In addition to providing funding, the AICPA facilitates the voluntary disclosure of anonymized peer review data to research teams who submit an approved proposal. The goal of this voluntary process is to encourage research into the correlations between firm policies/characteristics and performance (as measured by peer review results), thereby identifying factors which influence audit quality in support of the Enhancing Audit Quality Initiative. Data will be anonymized before it is provided to researchers such that there will be no indication of a firm's name, employer identification number, location or the name of its personnel. All members of the research teams will be required to sign a confidentiality agreement before receiving the data. The types of data which will be shared with researchers are described [here](#).

Please note that by submitting your Peer Review Information Form, you voluntarily agree that your firm's anonymized peer review data will be shared with approved research teams UNLESS YOU OPT OUT.

For further information and other questions and answers, [click here](#).

Opt-in **Opt-out**

We understand that approval of this enrollment information will enroll our firm in the AICPA Peer Review Program. We agree to be bound by the policies and procedures of the Program, including those which may restrict our right to resign from the Program once a peer review has commenced. In particular, we understand that resignations during the course of a peer review will not be allowed except as set forth in Standards of the Program.

I understand and accept

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22. The **Feedback** section is optional. Your feedback is encouraged as it helps us to improve the PRIMA systems for future improvements.

To provide feedback, click the radio buttons next to your responses and click **Submit Feedback**.

If you do not want to provide feedback, you can close the tab by selecting the "X" at the top of the tab.

Note: You will need to hover your mouse over the tab to reveal the "X".

Home **UPD-53196** X

Thank you for updating your firm's enrollment form. Your information has been saved.

Click [here](#) to open your update case and view your completed enrollment form. You can print your completed enrollment form from the actions button.

Feedback (Optional)

Please help us evaluate our services by completing this short survey. We would love to hear your thoughts, concerns or problems with anything so we can improve and serve you better.

Survey Feedback

What is your main role when using PRIMA?*

- ☐ Administrator
- ☐ Administering Entity CPA on Staff
- ☐ Board of Accountancy User
- ☐ Firm Managing Partner/Peer Review Contact
- ☐ Reviewer
- ☐ Technical Reviewer

Is this your first time using PRIMA?*

- ☐ Yes
- ☐ No

Overall, how satisfied are you with your PRIMA experience?*

- ☐ Very Satisfied
- ☐ Satisfied
- ☐ Neutral
- ☐ Dissatisfied
- ☐ Very Dissatisfied

Please provide comments on how we can improve your experience.

[Clear Feedback](#) [Submit Feedback](#)

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Enrollment will be sent to the AE for approval and assignment of a peer review due date. 220 days before the due date, a Peer Review Information (PRI) form will be initiated and sent to the firm for review and updates. See [Enrollment Case Overview](#).

Note: If firm is enrolling late, and the firm is past the 220 days from the initial due date. A Peer Review Information (PRI) case will generate right after AE approval.

Resuming Enrollment Case

If you initiate an enrollment or update and do not complete the form, you may return and continue the process. However, to resume edits, you must access the in progress enrollment case through the **Case ID** link under **Action Items**. If you open the in progress enrollment case by clicking the **Enroll/Update PRI** button again, you will not be able to edit the form.

Home

Your firm is not enrolled. Click For Firms on the left hand side then Enroll/Update PRI to start the enrollment process.

Action Items My Firm's Open Reviews

Last updated on Sep 1, 2020 6:55:24 PM

My Action Items (1) [See All](#)

Case ID	Review No.	Name & Number	Task Description	Received Date	My Role
ENR-			Acknowledge Peer Review Enrollment	09/01/2020	Firm

Feedback

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Related Article:

[Industry Codes and Practice Areas in PRIMA](#)

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