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Codes Used in PRIMA

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Level of Service

Code	Code Description	Category
9	Audits Under Statements on Auditing Standards	Statements on Auditing Standards (SASs)
25	Financial Audits (GAS)	Government Auditing Standards (GAS)
26	Attestation Engagements (Examination, Review, or Agreed-upon Procedures under GAS)	Government Auditing Standards (GAS)
27	Performance Audits (GAS)	Government Auditing Standards (GAS)
20	International Standards on Auditing, Assurance Engagements and related Services (ISAs), or any other standards issued by the International Auditing and Assurance Standards Board (IAASB)	International Standards
21	Any other international standards on audit, assurance or related services	International Standards
22	Any international accounting or reporting standards (except for International Financial Reporting Standards-IFRS)	International Standards
14	Audits Under PCAOB Standards, not covered by PCAOB permanent inspection program	Standards of the Public Company Accounting Oversight Board (US)
16	Attest Engagements Under PCAOB Standards, not covered by PCAOB permanent inspection program	Standards of the Public Company Accounting Oversight Board (US)
30	Reviews of financial statements	Statements on Standards for Accounting and Review Services (SSARS)
40	Compilations of financial statements with disclosures	Statements on Standards for Accounting and Review Services (SSARS)
45	Compilations of financial statements that omit substantially all disclosures	Statements on Standards for Accounting and Review Services (SSARS)
50	Preparation of financial statements with disclosures (with or without disclaimer reports)	Statements on Standards for Accounting and Review Services (SSARS)
55	Preparation of financial statements that omit substantially all disclosures(with or without disclaimer reports)	Statements on Standards for Accounting and Review Services (SSARS)
61	Examination Engagements (SSAE)	Statements on Standards for Attestation Engagements (SSAEs)

Code	Code Description	Category
62	Review Engagements (SSAE)	Statements on Standards for Attestation Engagements (SSAEs)
63	Agreed-upon Procedures Engagements (SSAE)	Statements on Standards for Attestation Engagements (SSAEs)

Must-Select/Must-Cover*

Code	Code Description	Category
380	Defined Contribution Plans—Full & Ltd Scope (excluding 403(b) plans)	Employee Retirement Income Security Act (ERISA)
383	Defined Contribution Plans—Full & Ltd Scope (403 (b) plans only)	Employee Retirement Income Security Act (ERISA)
390	Defined Benefit Plans—Full & Ltd Scope	Employee Retirement Income Security Act (ERISA)
400	ERISA Health & Welfare Plans	Employee Retirement Income Security Act (ERISA)
403	ESOP Plans	Employee Retirement Income Security Act (ERISA)
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)	Federal Deposit Insurance Corporation Improvement Act (FDICIA)
8	FDICIA Audits of Federally Insured Depository Institutions (with more than \$1 billion in beginning total assets and required annual report on internal controls)	Federal Deposit Insurance Corporation Improvement Act (FDICIA)
5	Engagements Under Government Auditing Standards (Yellow Book)(Excluding OMB Single Audit Engagements)	Government Auditing Standards (Yellow Book)
13	OMB Single Audit Engagements Under Government Auditing Standards (Yellow Book)	Government Auditing Standards (Yellow Book)
325	State & Local Governments	Other Government & Compliance Engagements
440	Carrying Broker-Dealers**	Brokers and Dealers
450	Non-Carrying Broker-Dealers**	Brokers and Dealers
312	Service organizations (SOC 1 Reports)	Statement on Standards for Attestation Engagements (SSAE)
313	Service organizations (SOC 2 Reports)	Statement on Standards for Attestation Engagements (SSAE)
9998	None of the Must-Select or Must-Cover Practice Areas/Industries apply	None of the Must-Select or Must-Cover Practice Areas/Industries

Other Practice Areas and Industries*

Code	Code Description	Category
125	Banks, Savings Institutions, & Credit Unions	Depository and Lending Institutions
190	Finance Companies	Depository and Lending Institutions
250	Mortgage Banking	Depository and Lending Institutions
180	Extractive Industries--Oil and Gas	Entities with Oil and Gas Producing Activities
185	Extractive Industries--Mining	Entities with Oil and Gas Producing Activities
210	Health Maintenance Organizations	Health Care Entities
216	Hospitals	Health Care Entities
217	Skilled Nursing, intermediate and related facilities	Health Care Entities
218	Other healthcare entities	Health Care Entities
200	Property and Casualty Insurance Co.	Insurance Companies
240	Life Insurance Companies	Insurance Companies
300	Reinsurance Companies	Insurance Companies
230	Investment Companies and Mutual Funds, including private equity	Investment Companies
295	Real Estate Investment Trusts	Investment Companies

Code	Code Description	Category
186	Federal Student Financial Assistance Programs	Other Government & Compliance Engagements
205	Government Contractors	Other Government & Compliance Engagements
222	Engagements under the HUD Consolidated Audit Guide (generally for-profit entities)	Other Government & Compliance Engagements
308	Rural Utilities Service Borrowers	Other Government & Compliance Engagements
320	School Districts	Other Government & Compliance Engagements
510	Other Federal Compliance Audit and Attestation Engagements not otherwise identified	Other Government & Compliance Engagements
110	Agricultural, Livestock, Forestry & Fishing	Other Industries or Practice Areas
115	Airlines	Other Industries or Practice Areas
120	Auto Dealerships	Other Industries or Practice Areas
145	Gaming	Other Industries or Practice Areas
150	Colleges and Universities	Other Industries or Practice Areas
155	Common Interest Realty Associations	Other Industries or Practice Areas
165	Construction Contractors	Other Industries or Practice Areas
195	Franchisers	Other Industries or Practice Areas
260	Not-for-Profit Organizations (including voluntary health & welfare organizations)	Other Industries or Practice Areas
268	Personal Financial Statements	Other Industries or Practice Areas
314	Service Organizations (SOC 3 Reports)	Other Industries or Practice Areas
330	Telephone Companies	Other Industries or Practice Areas
335	Utilities	Other Industries or Practice Areas
430	CFTC Broker Dealers	Other Industries or Practice Areas
460	Entities subject to Regulation Crowdfunding	Other Industries or Practice Areas
900	Any type of engagement that would subject the accountant to SEC independence rules	Other Industries or Practice Areas
902	Cyber Security engagements subject to SSAE	Other Industries or Practice Areas
903	System and Organization controls (SOC for Supply Chain)	Other Industries or Practice Areas
9999	None of the Other Practice Areas/Industries apply	None of the Other Practice Areas/Industries

*If a firm has a practice area or industry in the “Other Practice Areas and Industries” section in which over ten percent of their practice hours are concentrated (only including those hours related to engagements requiring a system review that are not subject to permanent inspection by the PCAOB), then this practice area or industry is a must-cover practice area or industry. For more information, see [Interpretation 63-3](#).

**Only applicable to reviews that commenced on or prior to June 30, 2021.

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