



AICPA Peer Review Program
Administered by the Missouri Society of CPAs

Missouri Society of CPAs Peer Review Administrative Fees
Updated for effective date of January 1, 2018

1st Time Firm Enrollment Fee

- 1st time enrollment fee of \$50 is charged when a firm initially registers to be in the AICPA Peer Review Program as administered by the Missouri Society of CPAs

High-Risk Fee

- These surcharges are the result of increased regulatory oversight of specific industries related to the peer review program. The surcharge will only be paid once during the year of the review. These fees are to be paid, at the same time the firm's PRI (Peer Review Information) and SCH (scheduling) is being submitted via PRIMA. This is a flat charge, per an industry type.
 - A-133/Single Audit/Yellow Book: \$200
 - ERISA: \$200
 - ESOP Plans: \$200
 - FDICIA: \$200
 - HUD Programs: \$200
 - School Districts: \$200
 - State & Local Government: \$200

Overdue Document Fee/Late Fee

- An overdue document fee of \$30 will be charged to the firm if a second or third request is needed to complete peer review steps or file documentation.
- A firm can be charged for this fee more than once for late return of multiple items.

CART Mailed Document Fee

- In an effort to keep costs lower for all firms wishing to have CART reviews, it is assumed that, and charges reflect that all documents are sent electronically. If mailed or faxed documents are preferred, there is a \$30 fee for organizing and scanning all documents.

Cancellation Fee

- Any firm that cancels a review after scheduling information has been received, is charged a cancellation fee of \$100.

Accelerated Review Fee

- Any firm requesting an accelerated review will be charged an accelerated review fee of \$1000.

Reinstatement Fee

- Firms that resign from the program and are still performing A&A work or are terminated from the MOCPA/AICPA Peer Review Program will be charged a \$1,500 reinstatement fee. Additionally, the firm must pay any prior administrative fees that were missed *before* being readmitted into the program. Furthermore, the firm must adhere to the MOCPA Peer Review Reinstatement Policy.