



AICPA Peer Review Program
Administered by the Missouri Society of CPAs

Reenrollment Policy

If a firm is dropped or terminated from the peer review program and wishes to re-enroll, the firm must complete the following items prior to being considered for reenrollment:

- Comply with any and all prior outlined requests, corrective action(s) and/or implementation plans assigned by the administering entity (AE) and/or its committees.
- Pay any and all outstanding fees owed to the administering entity, including the reenrollment fee.
- File/update the firm's enrollment form via PRIMA. Email a copy of the firm's current firm permit to the AE.
- Notify the administering entity if the firm or any of the firm's CPAs are, on probation by any State Board.
- Submit any and all documentation to move forward with the firm's review, if the firm was terminated or dropped during the review process. This will be judged on a case- by-case basis and decided upon by the peer review staff.
- All reenrollment requests are subject to approval of the Missouri Society of CPAs.
- The firm may be required to undergo another peer review within 90 days.
- Reenrollment is on case-by-case bases; additional documentation may be needed, or an additional request may be made at the discretion of the CPA on Staff for the Missouri Society of CPAs.

Adopted by the MSCPA Peer Review Executive Committee November 2015
Most recently Reviewed and Approved by the MOCPA Peer Review Executive Committee October 16, 2020