



AICPA Peer Review Program
Administered by the Missouri Society of CPAs

Missouri Society of CPAs Peer Review Administrative Fees

1st Time Firm Enrollment Fee

1st time enrollment fee of \$100 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 - \$575

This surcharge is the result of increased regulatory oversight of “Must-Select” industry types related to the peer review program. The surcharge will only be paid once during the year of the firm’s peer review. The fee is to be paid at the same time the firm’s PRI (Peer Review Information) and SCH (scheduling) is submitted via PRIMA. This is a flat one-time charge, per review cycle. The fee will be charged if you perform reviews in any of these areas:

- 005 Audits under GAS (yellow book) excluding single audit
- 013 Single Audit Engagements
- 007 FDICIA
- 312 Soc1
- 313 Soc2
- 325 State & Local
- 380 Defined Contribution Plans (excluding 403b)
- 383 Defined Contribution Plans (403b)
- 390 Defined Benefit Plans
- 400 ERISA Health & Welfare
- 403 ESOP

Overdue Document Fee/Late Fee

An overdue document fee of \$50 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.

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 \$1,000.

Reenrollment Fee

Firms that are dropped, terminated from the peer review program and choose to reenroll will be charged a \$1,500 reinstatement fee. This fee will also apply to firm’s who choose to resign from the peer review program but are still performing engagement(s) requiring peer review and are later required to reenroll. Additionally, the firm must adhere to the MOCPA Peer Review Reenrollment Policy.

Approved by the MOCPA Peer Review Executive Committee on October 16, 2024.