

NYSSCPA Administration of the AICPA Peer Review Program

Guide for Submitting Peer Review Documents Electronically



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The NYSSCPA Peer Review Committee has determined that for peer reviews commenced on or after April 16, 2010 all peer review related documents must be submitted to the NYSSCPA electronically. Except for special and limited circumstances, we will not be able to accept peer review documents in hard copy for peer reviews commenced on or after that date.

To assist you in submitting peer review documents electronically, we are providing in this guide information on and guidelines for electronic submission along with detailed lists of those documents which must be in electronic form.

Although the effective date is a few months away, we encourage you to begin electronic submission as soon as practicable in order to ease the transition.

The transition will be relatively easy for some, and perhaps more cumbersome for others. We will work with you and have the resources of our IT staff during the transition. Both the Peer Review Committee and staff believe that, ultimately, having documents in electronic form will significantly streamline the administration and acceptance of reviews and be more efficient for reviewers, their peer review practice and their clients.

Sending Electronic Files:

- Files should be sent as “PDFs” (portable document format). See the “Creating Electronic Files” section below on how to create a PDF file.
- Any files that are scanned into a PDF should have a resolution of 300 DPI and be scanned in black and white or grey-scale. The minimum accepted is 200 DPI, and more than 300 DPI will create too large a file. See more in Creating Electronic Files.
- No zip files can be received; they will be blocked by our firewall.
- Currently, the maximum total file size for attachments that we can receive in one email is 10MB (megabytes). Each individual document sent must be below 10 megabytes and when sending several documents at one time, the total must not be more than 10MB. For particularly large reviews with large documents, simply send the documents in “batches” of two or more emails. This should be rare as it is possible to get upwards of 50 pages into a 1MB file.

Creating Electronic Files:

- **2010 Team Captain and Review Captain Packages** are available on the peer review pages of the AICPA website at the following URL> (<http://www.aicpa.org/members/div/practmon/peermaterials2010.asp>). Almost all checklists, questionnaires and forms are available for system and engagement reviews. They are in fillable PDF format, meaning that they can be downloaded to a PC, filled in by typing, saved to a PC and sent from a PC. Adobe reader is required and is available at no charge at <http://www.adobe.com/products/acrobat/readstep2.html>.
- Scanning to PDF – You may scan documents for electronic submission. Different scanners and software drivers have different settings, so you should refer to the appropriate manuals for your hardware and software. However, as a general rule, you should scan with these settings:
 - Quality setting or “resolution” of 250 - 300 DPI (no less than 200 DPI and no more than 350 DPI).
 - Scan using B&W, Grayscale, LineArt or Text settings. [Do not use OCR (optical character recognition). It is unnecessary and creates too large a file.]
 - If there is a “compression option” on your scanner to save the files after scanning, you should choose that, but do not select too low a “quality” setting. A setting of 80-85 on a scale of 100 generally will work.
- If you have the Microsoft Office 2007® suite and use MS Word 2007® or Excel 2007® for any of your peer review documents, you can save your document or spreadsheet as a PDF by clicking on the Office Button at the top left, clicking on the “Save As” feature and then selecting “PDF or XPF” to save a copy of your files in PDF format.
- If you have Adobe Acrobat Pro or similar software, you can create documents directly in PDF format.
 - ✓ **NOTE:** Our recommendation for the easiest and most efficient manner of preparing and sending electronic documents is to utilize the questionnaires, checklists and other materials available on the peer review pages of the AICPA website. They are downloadable, can be filled in, saved and transmitted with no scanning or extra purchased software required. The materials are available at <http://www.aicpa.org/members/div/practmon/peermaterials09.asp>.

Documents Required in Electronic Form:

Please find below a list of **ALL** the documents that **must** be sent electronically **beginning April 16, 2010**.

System Review Package

1. Report and, if any, Letter of Response

2. Team Captain Checklist
3. Review Completion Form
4. Summary Review Form (SRM)
5. Engagement Statistics Data Sheet
6. Disposition of Matter for Further Consideration (DMFC)
7. Matter for Further Consideration (MFC)
8. Finding for Further Consideration (FFC)
9. Risk Assessment Supplement Form
10. Copy of prior Report, LOC, LOR and Acceptance letter

Engagement Review Package

1. Report and, if any, Letter of Response
2. Review Captain Checklist
3. Review Completion Form
4. Engagement Summary Form
5. Engagement Statistics Data Sheet
6. Disposition of Matter for Further Consideration (DMFC)
7. Matter for Further Consideration (MFC)
8. Finding for Further Consideration (FFC)
9. Copy of prior Report, LOC, LOR and Acceptance Letter

If you have any questions, please call the NYSSCPA peer review staff at 212-719-8300.