

SAMPLE

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES FOR THE HAWAII SUPPLEMENT TO THE PEER REVIEW REPORT (11/15/16)

Name of Reviewed CPA Firm _____
Address _____
Address _____

State of Hawaii Board of Public Accountancy
Department of Commerce and Consumer Affairs
P. O. Box 3469
Honolulu, Hawaii 96801

We have performed the procedures enumerated below, which were agreed to by _____
("Reviewed Firm"), solely to assist the Reviewed Firm to comply with the Hawaii Supplement To The Peer Review Report
requirements in Hawaii Revised Statutes ("HRS") section 466-36. Management is responsible for _____
(name of reviewed firm)'s compliance with those requirements.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the
American Institute of Certified Public Accountants ("AICPA"), and was done for the year ended _____.
The sufficiency of these procedures is solely the responsibility of the Reviewed Firm and the State of Hawaii Board of Public
Accountancy. Consequently, we make no representation regarding the sufficiency of the procedures described below either
for the purpose for which this has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We obtained from the Reviewed Firm a list of Hawaii attest engagements included in the scope of the peer review,
in accordance with the AICPA's Standards for Performing and Reporting on Peer Reviews.
2. We selected an engagement or engagements from the list of engagements obtained from the Reviewed Firm.

The number and type of Hawaii attest engagements we reviewed were:

Number: _____
Type(s): _____

3. A Hawaii office or Hawaii offices of the Reviewed Firm was/were selected:

Yes _____ No _____

4. We obtained from the Reviewed Firm, the reports, financial statements, work papers, and work product resulting
from the Hawaii attest engagement(s) selected above.

5. We read and compared the reports, work papers, and work product to an appropriate disclosure checklist (including but not limited to the AICPA Peer Review Program Manual Financial Reporting and Disclosure Checklist (PRP sec. 22,300))¹, and considered the Reviewed Firm's determination of materiality (if applicable).

6. There were limitations that may have been imposed upon us in complying with the procedures listed above, including the selection of Hawaii attest engagements and peer review standards by us:

Yes _____ No _____

If "yes", the imposed limitations were: _____

7. We documented all instances of noncompliance with professional standards detected while performing the procedures listed above, and our findings are as follows:

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance with HRS section 466-36. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to the Reviewed Firm.

This Report is intended solely for the information and use of the Reviewed Firm and the State of Hawaii Board of Public Accountancy, and is not intended to be and should not be used by anyone other than those specified parties.

Hawaii Supplement Peer Reviewing CPA Firm Name

Authorized Signature

City, State: _____

Report Completion Date: _____

¹ Supplemental Checklists from the AICPA Peer Review Program Manual Section 2200 may be required to be used depending on the type of engagement listed above.