

STATE OF HAWAII
BOARD OF PUBLIC ACCOUNTANCY

Access this form via website at: cca.hawaii.gov/pvl

PEER REVIEW COMPLIANCE REPORTING FORM

Pursuant to HRS chapter 466, CPA Firms that perform public company Hawaii attest work and/or non-public company Hawaii attest work are required to submit a "Peer Review Compliance Reporting Form" ("**Form**") to the Hawaii Board of Public Accountancy ("**Board**") within thirty (30) calendar days of receipt of the notice of completion of the peer review from an approved sponsoring organization (e.g., AICPA peer review program and PCAOB).¹ Please provide the following information:

Your CPA Firm:

- Name of your CPA Firm: _____
- Your Hawaii CPA Firm permit to practice number: FFTP - _____
- Business address: _____
- Business phone number: _____ Business fax number: _____
- Business e-mail address: _____
- Mailing address (if different from business address): _____

Public Company Hawaii Attest Work Performed by Your CPA Firm

- Did your CPA Firm perform public company Hawaii attest work within the last three (3) years? (Y/N): _____
- If you answered "no", please go to the next question regarding "Non-Public Hawaii Attest Work Performed by Your CPA Firm".
- If you answered "yes", please attach a copy of any report or Part 1 and any other public portion of the report resulting from any inspection by the PCAOB firm inspection program together with documentation of any significant deficiencies, findings, and your CPA Firm's response.
 - If the inspection report by the PCAOB firm inspection program included your CPA Firm's Hawaii offices, if any, and Hawaii attest engagements in the scope of the inspection, please go to the next question regarding "Non-Public Hawaii Attest Work Performed by Your CPA Firm".
 - If the inspection report by the PCAOB firm inspection program did not include your CPA Firm's Hawaii offices, if any, and Hawaii attest engagements in the scope of the inspection:
 - Please provide a copy of the contemporaneous Hawaii Supplement that included your firm's Hawaii offices, if any, and Hawaii attest engagements if you do not also perform non-public Hawaii attest work.
 - Please go to the next question regarding "Non-Public Hawaii Attest Work Performed by Your CPA Firm" if you also perform non-public Hawaii attest work.

Non-Public Hawaii Attest Work Performed by Your CPA Firm

- Did your CPA Firm perform non-public company Hawaii attest work within the last three (3) years? (Y/N): _____
- If you answered "no", please go to the bottom of this Form and sign.
- If you answered "yes", please attach a copy of your CPA Firm's Peer Review Report and final letter of acceptance from an approved Sponsoring Organization to this Form. If the report has a rating of "pass with deficiencies" or "fail", also attach a copy of your CPA Firm's letter of response and the corrective action letter to this Form.
 - If the Peer Review Report included your CPA Firm's Hawaii offices, if any, and non-public Hawaii attest engagements in the scope of the Peer Review, please provide the following information:
 - Name of the CPA firm that conducted your Peer Review: _____
 - Name of the approved Sponsoring Organization: _____

¹ See, HRS section 466-38.

- Name(s) of the Peer Review Team Captain or peer reviewer or peer reviewers _____
- The Peer Review rating issued to your CPA Firm as a result of the Peer Review: _____
- The date of completion of the Peer Review: _____
- We represent that the Peer Review included our CPA Firm's Hawaii offices, if any, and non-public Hawaii attest engagements were selected in the Peer Review. (Y/N): _____
- If the Peer Review Report did not include your CPA Firm's Hawaii offices, if any, and Hawaii attest engagements were not selected in the Peer Review, please provide a copy of the contemporaneous Hawaii Supplement that included your firm's Hawaii offices, if any, and Hawaii attest engagements.

Submitting this Form to the Board

- You can mail this Form to:

Board of Public Accountancy
P. O. Box 3469
Honolulu, HI 96801

- Or, you can personally deliver this Form to:

Board of Public Accountancy
335 Merchant Street, # 301
Honolulu, HI 96813

Certification and Execution

I HEREBY CERTIFY that I am authorized to complete and sign this Form on behalf of the CPA Firm that is submitting this Form to the Board. I FURTHER CERTIFY that the above statements and representations made in this Form are true and correct. I understand that any misrepresentation may invalidate this Form, may be a misdemeanor, and may subject me and/or my CPA Firm to disciplinary action.²

Signature of Authorized Representative of the CPA Firm

Date

Name of Authorized Representative of the CPA Firm

² See, HRS sections 710-1017 and 436B-19.