

PRP Section 4100A

Instructions to Firms Having an On-Site Peer Review (Effective for Peer Review Years Beginning on or After January 1, 1997)

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R Barnett



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Peer Review Manual American Institute of Certified Public Accountants. Private Companies Practice Section,1986

Audit Risk Alert AICPA,2019-06-12 The increasing complexity of employee benefit plan auditing and focus by the Department of Labor have resulted in significant pressure for CPAs and firms performing EBP audits To help CPAs meet the challenge of performing quality audits in this unique and complex area the AICPA has developed this alert to assist in identifying current sources of risk within EBP audit engagements Written by a task force consisting of current and former employee benefit plan expert panel members this alert features discussions on new developments and issues that auditors may face in their current audits as well as a look at what s in the pipeline that may affect your engagements Updates in 2019 FASB ASU No 2017 06 Employee Benefit Plan Master Trust Reporting FASB ASU No 2018 09 Codification Improvements FASB ASU No 2018 13 Fair Value Measurement Topic 820 Disclosure Framework Changes to the Disclosure Requirements for Fair Value Measurement

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