



[Home](#) > [Opting in or out of Facilitated State Board Access \(FSBA\)](#)

Opting in or out of Facilitated State Board Access (FSBA)

Share

Average 0.0

The AICPA implemented a process called Peer Review Facilitated State Board Access (FSBA) which facilitates the voluntary disclosure of peer review results via a secure, state board/licensing body web site. The goal of this process is to create a nationally uniform system through which CPA firms can satisfy state board of accountancy peer review information submission requirements and increase transparency.

Firms make their selection to opt-out or opt-in to FSBA when scheduling their peer reviews. If you have previously indicated that your firm chose to opt in or out of FSBA and now you want to change your prior selection, you may choose to opt in or out of FSBA by performing the following steps:

1. Click **For Firms**.

The screenshot shows the AICPA PRIMA application interface. On the left is a dark sidebar with navigation options: Home, My Resources, For Firms (highlighted with an orange circle), My Work, and For Peer Reviewers. The main content area has a purple header with the AICPA PRIMA logo and user notification icons. Below the header, the user's profile information is shown: CPA PA | Administering Entity: Maryland Association of CPAs. A workflow diagram shows the current review process: Information (PRI) Form, Scheduling (SCH) Form, Review In Progress, Administrative Review, Committee Review, and Corrective Actions/Implementation Plans. Below the workflow is a section titled 'Firm's Open Reviews' with a table header: No., Name & Number, Task Description, Assigned to, Review Type, and Feedback. The footer contains copyright information for 2020 American Institute of Certified Public Accountants and contact details: Phone: 919.402.4502 | Email: prsupport@aicpa.org.

2. Click **Opt-In/Out: FSBA**.

Home

My Resources

For Firms

Enroll/Update PRI

Resign My Firm

Request Extension/PR Year End Change

Change Peer Review Program

Review History

Opt-In/Out: Public File

Opt-In/Out: FSBA

Opt-In/Out: Sharing PR Info

Request COA/IMP Due Date Extension

CPA Administering Entity: Maryland Association of CPAs

Assigned To: Firm

Information (PRI) Form > Scheduling (SCH) Form > Review In Progress > Administrative Review > Committee Review > **Corrective Actions/Implementation Plans**

Firm's Open Reviews

The "Reviews" section shows the status of your firm's peer review and to whom it is assigned. Click the "Edit" button if you need to edit your firm's scheduling information after it has been submitted to your captain. You can only edit your information until your peer review is complete. If you need to change your peer review team and this button is grayed out, please contact your administering entity.

No.	Name & Number	Task Description	Assigned to	Review Type	Feedback
-----	---------------	------------------	-------------	-------------	----------

©2020 American Institute of Certified Public Accountants | Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

3. Locate the appropriate firm and click **Opt-In / Opt-Out**.

Home FSBA

FSBA - Opt In/Opt Out Refresh List

Firm No	Firm Name	Address Line 1	Address Line 2	City	State	Zip	Take Action
				Baltimore	MD		Opt In/Opt Out View History

©2020 American Institute of Certified Public Accountants Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org

4. To change your firm's prior selection for your two most recently accepted reviews, whether to make your firm's peer review results available to the state board where your firm's home office is located, click **Change. Select opt-in** to make your firm's peer review results available to the state board where your firm's home office is located or **select opt-out** if you do not want to make your firm's peer review results available to the state board where your firm's home office is located. If you need to change your FSBA selection for your review that has not yet been accepted, please contact your administering entity to have your scheduling form reset.

If you choose to opt-in to FSBA, the acceptance letter, peer review report, letter of response (if applicable), letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain required actions, and letter notifying the reviewed firm that certain required corrective actions have been completed will be made available to the SBOA in your firm's home state and other SBOAs that you may choose to have access to your firm's peer review results.

If you want to make your firm's peer review results available to state boards other than the state board where your firm's home office is located, you can expand access to other state boards. **Select additional states**, as needed.

The screenshot shows the AICPA PRIMA interface. At the top, there's a purple header with the AICPA logo and 'PRIMA' text. Below that is a navigation bar with 'Home', 'FSBA', and 'New' tabs. The 'New' tab is active. The main content area is titled 'Current FSBA Status'. It shows 'FSBA Status: Opt-in' and a 'Review Number' field. A blue 'Change' button is highlighted with an orange circle. Below this is a text box with a disclaimer: 'You may expand access to additional state boards of accountancy that are not prohibited from accessing peer review results. View links to state boards of accountancy here. By expanding access to other state boards of accountancy, you voluntarily agree to make your firm's peer review results available, including the acceptance letter, peer review report, letter of response, letter(s) signed by the reviewed firm accepting the peer review documents with the understanding that the firm agrees to take certain actions, and letter notifying the reviewed firm that certain required actions have been completed, if applicable, to the state boards of accountancy you select below.' Below the text box is a checkbox for 'Select All States' and a list of states with checkboxes: Alabama, Arkansas, Arizona, California, Colorado, Connecticut, District of Columbia, Delaware, Georgia, Guam, Iowa, Idaho, Illinois, Indiana, Kansas, Kentucky, Louisiana, and Maryland. At the bottom, there's a footer with copyright information and contact details.

5. Click **Submit**.

The screenshot shows the AICPA PRIMA application interface. The top navigation bar includes the AICPA logo, the text 'PRIMA', and user profile, notification, and help icons. Below the navigation bar, there are tabs for 'Home', 'FSBA', and 'New'. The main content area displays a list of states, each with an unchecked checkbox. The states listed are: Kentucky, Louisiana, Maryland, Maine, Michigan, Minnesota, Mississippi, Montana, North Carolina, North Dakota, Nebraska, New Hampshire, New Jersey, New Mexico, Nevada, New York, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Virginia, Virgin Islands, Vermont, Washington, Wisconsin, and West Virginia. A 'Submit' button is located at the bottom right of the list, highlighted with an orange circle. The footer contains copyright information for the American Institute of Certified Public Accountants and contact details: '©2020 American Institute of Certified Public Accountants' and 'Contact us | Phone: 919.402.4502 | Email: prsupport@aicpa.org'.

If you select opt-out, the results of your firm's peer review will not be made available to the state board of accountancy in the state in which your firm's home office is located.

Note: Some state boards of accountancy have laws that do not permit firms practicing in their state to opt out of FSBA. Firms in PCPS or the AICPA's Audit Quality Centers must make their peer review results available in the AICPA's public file as a membership requirement of those Centers and those firms cannot opt out of FSBA. You can check with your administering entity or state board of accountancy for further information specific to the states in which your firm practices.

Related Articles:

[Opting in or out of Sharing Peer Review Information](#)

©2020 American Institute of Certified Public Accountants. All rights reserved.