



August 20, 2020

Jeannine Birmingham, CPA, CGMA, President & CEO
Chuck Jordan, CPA, CPA on Staff
Alabama Society of CPAs
1041 Longfield Court
Montgomery, AL 36117

RE: Administration of Peer Reviews in 2020

Dear Ms. Birmingham and Mr. Jordan:

We are pleased to let you know that on July 28, 2020, the AICPA Peer Review Board Oversight Task Force (OTF) approved your request to administer the AICPA Peer Review Program for the year ended December 31, 2020.

We thoroughly analyzed all materials provided with your plan of administration (POA) through the review and approval process. To enhance your familiarity threat policy, we included a summary of comments and recommendations. You should submit a revised familiarity threat policy with the 2021 POA form due on April 1, 2021.

Thank you for your continuing commitment to the AICPA Peer Review Program. We appreciate your contributions and welcome your feedback.

If you have any questions or feedback, please contact Ivory Bare, Senior Manager, at ivory.bare@aicpa-cima.com or 919.402.2376.

Sincerely,

Brian Bluhm

Brian Bluhm
Chair – Oversight Task Force
AICPA Peer Review Board

Enclosure: Attachment 1

Attachment 1

Alabama OTF Comments and Recommendations on Familiarity Threat Policy	
Reference	Comments
General	The threat that “peer reviews performed by the technical reviewers and committee/RAB members are presented for acceptance,” was recently added to the list of examples in the familiarity threat guidance. While it appears that this threat may be considered within Threat 1, the OTF recommends more clearly identifying and addressing it.
Threat 7	The threat that RAB members are not properly preparing for meetings is a general threat to the RAB process, this was recently removed from the list of examples in the familiarity threat guidance. The OTF recommends that AEs remove this threat from their policies.