**EXTERNAL QUALITY CONTROL REVIEWS (PEER REVIEW)**

**REQUEST FORM**

**Peer Review Request Information:**

Agency/Audit Unit Name:

Contact Name/Title:       E-mail address:      Phone Number:

Address:

Mailing Address (if different from above):

**Date and Type of Last Peer Review:**

**GAGAS (Yellow Book):**

**ISPPIA (Red Book):**

(If never reviewed, please note “No Review.”**)**

**Target date for your Peer Review (Note: CASA cannot guarantee your target date.)**

**GAGAS (Yellow Book):**

**ISPPIA (Red Book):**

**Note:** Peer Reviews are required once every three years under GAGAS or once every five years under ISPPIA.

**Please provide the estimated annual number of review engagements completed by your audit shop. Please identify
 which set of standards and engagement type for each.**

a. Yellow Book:       Attestation:       Financial Statement:       Performance:       Review:       Non-Audit:

b. Red Book:       Assurance:       Consulting:

**Number of Positions in your Audit Shop:**

**Additional Comments, if needed**:

**Note:** You will not be added to the Peer Review request wait list until you have completed your volunteer pre-requisite. Please complete the attached form validating the number of Peer Reviews your audit shop has participated in and the level of participation provided. This is required to assure the long-term success of the peer review program. As a reminder, each request must substantiate that your audit shop provided an experienced lead reviewer to head up the CASA Peer Review Team. The nominated reviewers are subject to approval by the CASA Peer Review Committee.

**Peer Reviewer Nomination Form**

List the name and title of the nominated peer reviewer(s) and approximate dates (month/year) available to perform other agencies peer reviews. Use additional pages as necessary. The nominated reviewers are subject to approval by the CASA Peer Review Committee.

***Peer Reviewer Qualifications:***

Participation by Audit Executives, Managers or Supervisors is highly encouraged and may be required for larger entities. Experienced staff at the Specialist or Associate level may be nominated for Peer Reviewer Assistant positions. Participation of staff with professional certifications (i.e., CPA or CIA) is highly desired.

1. **Professional Competence in Auditing:** Current knowledge of GAGAS and government auditing (must be current on CPE). Must possess at least one year of experience reviewing other’s working papers or experience with the audit unit’s quality monitoring process.
2. **Additional Requirements for Team Lead:** The team lead should possess sufficient expertise and is in a position at a level that will ensure the team’s independence and objectivity in conducting the peer review. Leads must have at least one year of supervisory experience and either have participated in a prior peer review or obtained appropriate peer review training.
3. **Independence**: Independence **in fact (mind) or in appearance** of the audit organization being reviewed, its staff, and the engagements selected for the peer review. The staff has no personal impairments that might cause him/her to limit the extent of the inquiry, limit disclosure, or weaken or slant findings in any way. The peer reviewer cannot be a part of, or under the control of, the organization to which the internal audit activity belongs.  Staff cannot volunteer to review an agency where they formally worked as an auditor (CASA uses a four-year period for Government Audit Standards and six years for IIA standards).

**Name:**       **Position Nominated for:** Select Lead or Assistant **Dates Available:**

**Qualifications:**

Email completed form to CASAuditors@gmail.com. You will be notified once your form is received and reviewed.

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| **For CASA use only:** |

 Date Form Received:

 Date Entity/Audit Unit Notified:

 Date Placed on Wait List: