

EXHIBIT 1

INFORMATION FOR REVIEW TEAMS FORMED BY QUALIFIED FIRMS  
(INCLUDING FIRMS WITHIN ASSOCIATIONS)

FIRM NAME \_\_\_\_\_ REVIEW NO \_\_\_\_\_

Please provide, or have the team captain/review captain provide, the following information concerning the review team that will perform your review. This information will be used to evaluate whether the review team has the necessary qualifications to perform this review.

**The review team may not perform the review until the reviewed firm has received acknowledgement of this form from the entity administering the review. If there are any changes in the date of the exit conference, or the names of the individuals who will serve on the review team, the administering entity should be informed, in writing if possible, of the changes. This is necessary to minimize subsequent questions about the conduct of the review or the qualifications of the review team members.**

REVIEWING FIRM INFORMATION

1. Name of Reviewing Firm \_\_\_\_\_  
\_\_\_\_\_
2. AICPA Firm Number \_\_\_\_\_ Office Number \_\_\_\_\_
3. Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
4. Review Dates:  
Commencement Date: \_\_\_\_\_  
Exit Conference Date: \_\_\_\_\_

TEAM CAPTAIN/REVIEW CAPTAIN INFORMATION

1. Team Captain's/Review Captain's Name  Mr.  Ms.  
\_\_\_\_\_  
First MI Last
2. AICPA Member Number \_\_\_\_\_
3. E-mail Address \_\_\_\_\_
4. Mailing Address \_\_\_\_\_  
\_\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_
5. Telephone Number: (\_\_\_\_\_) \_\_\_\_\_  
Facsimile Number: (\_\_\_\_\_) \_\_\_\_\_

\* Obtain from AICPA Member Card

**TEAM MEMBER 1 INFORMATION**

- 1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
 \_\_\_\_\_  
 First MI Last
- 2. AICPA Member Number\* \_\_\_\_\_
- 3. E-mail Address \_\_\_\_\_

**TEAM MEMBER 2 INFORMATION**

- 1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
 \_\_\_\_\_  
 First MI Last
- 2. AICPA Member Number\* \_\_\_\_\_
- 3. E-mail Address \_\_\_\_\_

**TEAM MEMBER 3 INFORMATION**

- 1. Team Member's Name  Mr.  Ms. Firm Name \_\_\_\_\_  
 \_\_\_\_\_  
 First MI Last
- 2. AICPA Member Number\* \_\_\_\_\_
- 3. E-mail Address \_\_\_\_\_

**RELATIONSHIPS OR TRANSACTIONS:**

- 1. Do any arrangements exist between the reviewed firm, the reviewing firm, or the review team members to jointly share fees, office facilities, professional staff, continuing education programs, marketing, selling services, consultation, etc. with each other or with a non-CPA owned entity?  Yes  No – If yes, please describe the arrangements in detail.  
 \_\_\_\_\_  
 \_\_\_\_\_
- 2. Are there any other relationships or transactions between the reviewed firm, the reviewing firm, and the review team members that may give rise to a conflict of interest or the appearance of independence being impaired?  Yes  No – If yes, please describe the relationships or transactions.  
 \_\_\_\_\_  
 \_\_\_\_\_

\* Obtain from AICPA Member Card  
 1 Reference AICPA Peer Review Standards and Interpretations for guidance on when independence may be impaired.

3. Did an individual on your previous peer review team or another individual from your peer review team's firm perform monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for your firm?

Yes  No  N/A If yes, provide the following information:

Name of individual Performed	Firm Name	Description of Service	Date Service
_____	_____	_____	_____

In the Interpretation titled "Independence, Integrity, and Objectivity" of the revised *Standards*, independence would be considered impaired for purposes of being able to perform a firm's peer review (whether as a team captain, review captain, or team member) for anyone also performing monitoring (for instance, engagement quality control review, post-issuance review, inspection procedures, etc.), a consulting review, a quality control document review, preliminary quality control procedures review or pre-issuance review on an accounting or auditing engagement for the firm in the year prior to the current peer review year end. This would also apply if another individual from the reviewer's firm was performing such services. The only exception is if those services were performed for the year immediately following the previous peer review year end. Thus, performing those services in the year preceding or during the year of the next peer review would impair independence for peer review purposes. **Therefore, please carefully consider your choice of a peer reviewer and/or reviewing firm, so that their independence is not impaired.**