

An article in the Society's July 2016 newsletter entitled "State Board Explains New Peer Review Requirements" indicated that Nebraska CPA firms that do not perform audit, review or compilation engagements will not be affected by the new state law requiring firms to participate in the AICPA Peer Review Program. Omitted from that list of engagements that trigger enrollment in the Program were engagements performed under Statements on Standards for Attestation Engagements (SSAEs). Probably the most common such engagements would be engagements to report on agreed-upon procedures or on prospective financial statements. As a result firms that do not perform audit, review, compilation or attestation engagements will not have to participate in the Peer Review Program.

If you have any questions about the need for enrollment contact the Board office at (402) 471-3595 or at [Dan.Sweetwood@Nebraska.gov](mailto:Dan.Sweetwood@Nebraska.gov).