

PROC Role and Responsibilities Considerations

- Oversee the activities of Board-recognized peer review program providers or (Administering Entities) related to how peer reviews are processed and evaluated.
- Ensure Administering Entities are administering peer reviews in accordance with the standards adopted by the state board/AICPA.
- Ensure that peer reviewers are properly qualified, that CPE courses have been attended as required and that appropriate oversight of reviewers is occurring.
- Conduct site visits of the Administering Entity, Review Acceptance Bodies (also referred to as RABs) and their peer review committees – to ensure that peer reviews are being accepted in a consistent manner by AEs and RABs. *A recommended checklist for observing how Peer Review Committees and RABs execute their duties at meetings and determining whether or not each aspect of the peer review program is operating effectively has been provided by the Compliance Assurance Committee. It is available on nasba.org in the PROC Resources Section.*
- Require a PROC member to attend each RAB meeting; not the entire PROC, but rather members should take turns attending RAB meetings so that at least one member attends each RAB meeting.
- Represent the state board at the AE's peer review meetings to listen for consistency and ensure the absence of any type of leniency or excessive severity in RAB actions and to offer comments and ask questions when appropriate as allowed per individual state.
- Issue a PROC Report to the state board annually. *A recommended standard report template created by the CAC is available on nasba.org in the PROC Resources Section.*