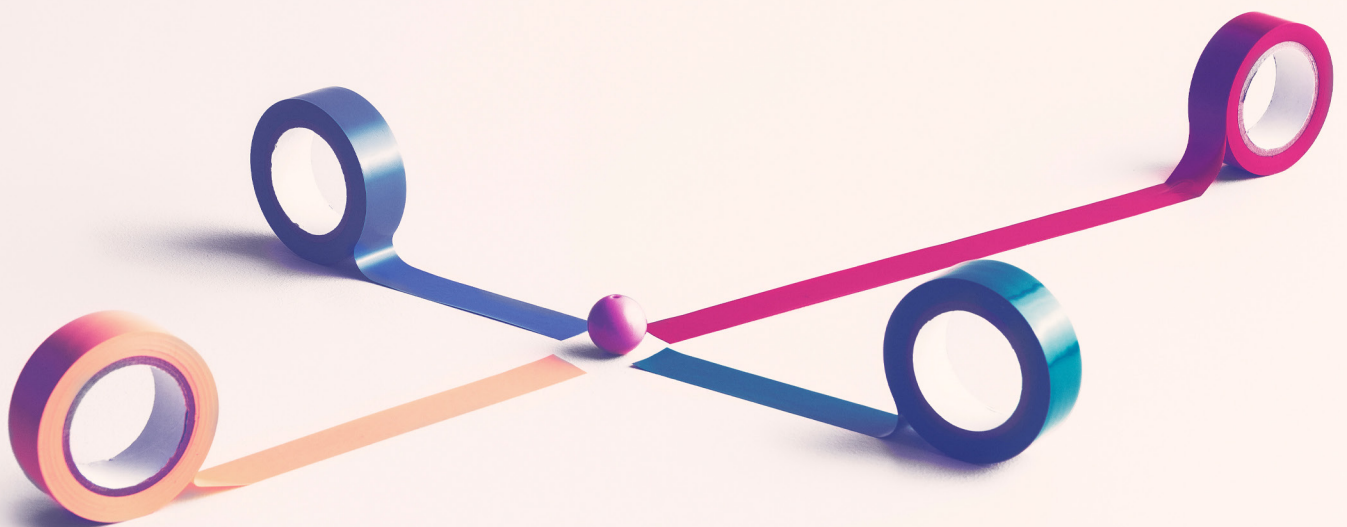




Find your perfect fit.

Here's how you can hire a quality team member.



There are many reasons to add team members to a review team:

- You need someone with specialized qualifications or industry experience.
- You have reviews that need to be completed quickly.
- You have too many engagements to review for a particular firm.

As part of AICPA's commitment to quality, we've compiled this guide to help you identify the characteristics of quality team members — and how you can find them.



What does a quality team member look like?

Team member selection is a critical step in the peer review process, and it takes time, persistence and careful consideration to find the right people for the job.

Just as due diligence is done when hiring a new employee, specialist or auditor to a firm, team captains would do best to look for the qualities below in a prospective team member:

- A strong commitment to improving firm quality
- Skills in accounting, auditing and quality control matters
- Specialized knowledge in certain levels of service or industries, particularly must-select industries
- A commitment to review engagements with the same, or greater, level of scrutiny
- Someone who can “fill in the gaps” between the team captain's qualifications and the reviewed firms practice make-up

Conducting interviews with prospective team members — whether in-person or through the phone — can help team captains decide if the prospective team member will help strengthen the team.

Quality team members can provide fresh insight into how the reviewed firm's quality control system can be improved, as well as provide helpful suggestions on efficient and effective operations.

Team captains are responsible for the overall quality of the review, the materials provided to the Administering Entity (AE) and the report that is issued. However, if a team member fails to properly identify a non-conforming engagement, they will be held accountable by the RAB.



Where can I find prospective team members?

The most important consideration for a prospective team member is having the right qualifications to serve. Beyond that, requirements for team members are not as stringent as those of a team captain: they don't need to travel to the reviewed firm, be in the same state as you, or be a partner in a firm.

Here are three potential places for you to find potential team members:

- **Professionals within your firm** — By selecting team members in your firm, you can effectively act as a mentor, training them to be competent peer reviewers and potential successors.
- **Previous peer review clients** — The advantage of engaging previous clients is that you are familiar with their level of knowledge, industry specializations and ability to perform work in accordance with professional standards. If you choose this route, the *AICPA Standards for Performing and Reporting on Peer Reviews* has

a section on how to maintaining independence with your peer review clients.

- **Peer reviewers from another firm** — The AICPA has an extensive directory of peer reviewers, accessible through our [Peer Reviewer Database](#) and [Public File Search](#). All AICPA-registered peer reviewers complete a “résumé” on the AICPA website that contains information about the reviewer's firm, recent peer review training courses attended, the industries in which the individual has experience and the types of engagements performed.

The *AICPA Standards for Performing and Reporting on Peer Reviews* sets the minimum requirements that peer reviewers must possess, including experience, continuing professional education and peer review training.

Team captains also can consult CPAs with similar practices for team member recommendations.



What is the process involved in team member selection?

Your firm should begin the process of selecting team members as soon as a need is identified to allow time to select the right team member. Requests for scheduling information usually are sent to firms six to nine months before the review is due, and part of the scheduling process includes identifying the team captain as well as any team members that will be used.

If the team captains' résumé in PRIMA does not match the firm's practice areas, PRIMA will require additional team members so that the review team's experience aligns with the reviewed firm.

Cost and timing are important considerations when selecting team members, but remember to strike a balance. Although minimizing costs often is important, the price should not be the only factor. Just as how you'd form an audit team, you'd want to build the best review team possible, your “A” team — and in this case, “A” does not just stand for “available.”

Questions that you can ask prospective team members include availability and how they charge (by the hour, or by engagement reviewed).



How do I evaluate a prospective team members' performance?

Ask prospective team members to provide information regarding their history of reviewer performance feedback. Questions about performance feedback received from AEs, or results of oversights on the reviewer that the AICPA or AEs perform can help you to evaluate the technical qualifications of a prospective team member.

When evaluating performance feedback, take note of the number of reviews performed in relation to the performance feedback received, as well as the timeframe associated with the performance feedback (short time spans vs. multiple years). The way in which potential reviewers respond to inquiries about their performance may indicate their suitability to perform a quality review.

You can also ask for references or reach out to others who have worked with the prospective team member.

Need additional guidance on hiring quality team members? Here are some resources for you:

- [Finding a Peer Reviewer through AICPA Reviewer Search \(Firm\)](#)
- [Adding Team Members and Acknowledging Independence \(Reviewer\)](#)
- [Adding Team and Acknowledging Independence \(Reviewer\) – Video](#)
- [Updating Review Team Members \(Reviewer\)](#)

