

## **AICPA Four-Step Process for Use by Regulators:**

At the 2003 Spring National Meeting, the NAIC/AICPA Working Group voted to distribute to the Chief Examiners the AICPA's four-step process which may be followed by regulators who are experiencing difficulty in obtaining access to CPA workpapers, have questions with respect to the CPA's individual engagement to perform a statutory audit, or have concerns about the work performed by the CPA.

The AICPA proposes that the regulator should initially follow the current process of working through the company to obtain access. Should the regulator deem additional response is required, after informing appropriate management, the financial examiner would contact the following individuals in this suggested order, as needed:

1. The engagement partner
2. The designated national Firm representative (see listing below of contacts for participating firms)
3. Chair of the insurer's Audit Committee
4. State Board of Accountancy, Ethics (or Qualitative Review) Committee, or other regulatory bodies deemed appropriate

The AICPA would like to emphasize that this process, excepting step 4, would be informal, non-authoritative, and non-binding. They envision the process to be additive to the current remedies available to regulators. The benefits of the additive process would be to help enhance communication between regulators and independent certified public accountants, improve the effectiveness of obtaining access to audit working papers on a timely basis, and assist in strengthening the quality of statutory audits. The AICPA will recommunicate to practitioners the statutory requirement to provide access to audit working papers and audit related correspondence as defined by statute.

## **Accounting Firm Contacts (Updated as of 9/10/2021):**

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