

Attestation: Peer Review Exemption

Firm Name

Permit Number

Submission of this attestation is a request to be exempt from the Tennessee State Board of Accountancy's Peer Review requirement. I affirm that this firm does not provide attest services as defined in TCA §62-1-103:

- (A) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (B) Any review to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (C) Any examination to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
- (D) The issuance of any report, including compilation reports, prescribed by the SASs, the SSARSs or the SSAEs on any services to which those statements on standards apply, indicating that the service was performed in accordance with standards established by the American Institute of Certified Public Accountants (AICPA); and
- (E) The statements on standards specified in this subdivision (1) shall be adopted by reference by the board pursuant to rulemaking and shall be those developed for general application by recognized national accountancy organizations such as the AICPA;

I understand that if this firm intends to perform any attest services after the date of signature of this form, I must notify the Board of the work to be performed and enroll in an approved Peer Review Program, prior to performing such. Otherwise I will be in violation of TCA §§ 62-1-113 and 62-1-201 and Tennessee State Board of Accountancy Rule 0020-06-.04. I understand that failure to comply may result in a formal complaint being filed with the Board against my firm and that as a result it may be subject to civil penalties under TCA § 62-1-111 and Rule 0020-04-.02 of the Board.

Did this firm previously offer attest services? YES NO If yes, the following information is required:

Period ending of last attest engagement _____

Year end of the firm's last peer review _____

I hereby agree to all of the above listed requirements for peer review exemption.
Under penalty of perjury I attest that the information contained herein is true and correct to the best of my knowledge.

Resident Manager Name Date

Resident Manager Signature CPA #

