

"PART B""CHAPTER → 15""PEER REVIEW AND
QUALITY REVIEW"

Peer Review Process

Selection of Practice Unit (PU) for Peer Review. It can be on self request or direction of Govt / Regulator / client / Company or on the basis of Random Selection of PU.



Intimation to PU about Impending Peer Review with Request to Submit Questionnaire within



Panel of 5 Suggested Reviewers sent to PU with request to indicate choice of Reviewers within of Receipt of Panel



Peer Reviewers intimated of selection with requested to provide Consent within to accept or reject the assignment



PU to provide other information as may be desired by Peer Reviewers



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Selection of Initial Sample of attestation Audit Services by the Reviewer.

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PU will be notified of the selection of initial sample in advance of visit by the Reviewer.

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Fixation of Date of on-site visit which should be of Confirmation of acceptance of peers Reviewer, by the Board

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Initial Meeting between the PU & Reviewer

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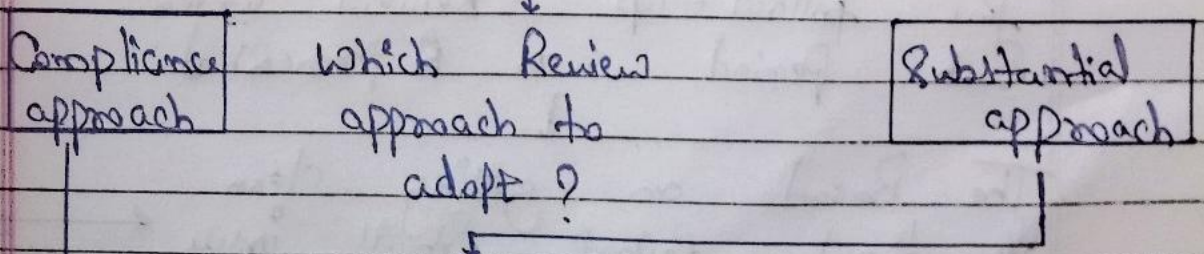
Compliance Review of General Controls & evaluation of Degree of Reliance to be placed on them

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Final Selection of attestation & audit engagements to be Reviewed

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Review of Records



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→ Whether Reviewer is Satisfied with the Systems & procedures put in place by

Subject: _____

Yes

PU
↓ (No)

Reviewer shall communicate a preliminary report to the PU pointing out the deficiencies of non-compliance observed in the systems & procedures

PU shall make submissions / representations in writing to the reviewer

Whether Reviewer is satisfied with the representation made by PU? Yes → Submit final Report to the Board

↓ (No)
Reviewer shall submit the final report to the Board incorporating reasons for dissatisfaction

Board shall may make recommendations to the PU & give instructions for follow-up Review after such period as prescribed

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The Board on getting clean final Report shall issue Peer Review Certificate to the PU