

California Society of CPAs Peer Review Program Fee Schedule

Annual Administrative Fee-California Based Firms

The California Society of CPAs (CalCPA) Peer Review Committee has established annual administrative fees to cover the cost of the Peer Review Program for California based firms who provide auditing and/or accounting services. Annually, CalCPA will bill firms based on the number of CPAs in the firm. The current fees are as follows:

Base Fee for first CPA - \$415
\$85 for each additional CPA up to a maximum of \$1,860

Processing Fees-Arizona and Alaska Based Firms

A processing fee is charged to Arizona and Alaska based firms in the year of their review, which would be every three (3) years. The fees are as follows:

Base Fee for first CPA - \$1,200 (**\$1,245 – effective 05/01/2023**)
\$225 for each additional CPA up to a maximum of \$5,025 (**\$255 each additional CPA up to a maximum of \$5,580 – effective 05/01/2023**)

CART (Committee Appointed Review Team) Fees

CART reviews are available for CA, AK and AZ firms that perform reviews and compilation engagements only. The fee billed for a CART review is based on how many engagements are selected for review. The following are the fees for a CART review:

Base Fee – \$850 for the first engagement selected
\$300 for each additional review or compilation with disclosures
\$200 for each additional compilation without disclosures

Peer Reviewer Directory

CA/AZ/AK – \$175
All other states – \$275

In addition to the above, a reinstatement fee of \$950.00 is charged to those firms whose enrollment in the Peer Review Program is either dropped or terminated for non-compliance.