



Peer Review Board
The Institute of Chartered Accountants of India

User Manual for Peer Reviewer (PR)

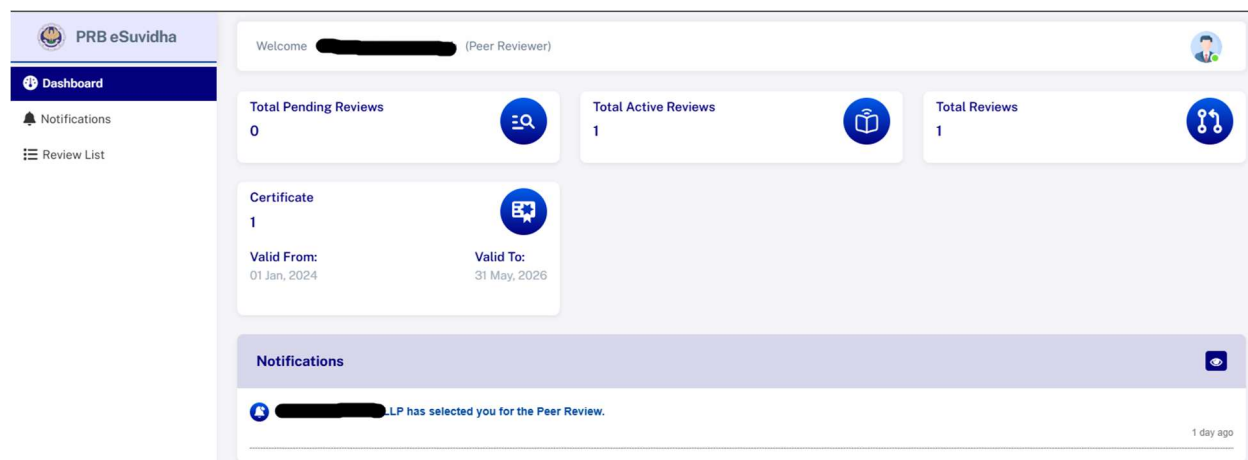
Login to the Peer Review Board Portal

Purpose: To securely access your Peer Review Board dashboard, Login by using your Membership Number and password sent to your registered email address.

Steps to Login:

1. **Visit the Peer Review Board login page.**
The login page contains the ICAI logo and the title **Login**.
2. **Enter your Membership Number**
 - In the **Membership Number** field, give your unique ICAI membership number.
3. **Enter your Password**
 - Type your password in the **Password** field. Password is already sent to your registered email address.
 - Use the **eye icon** on the right to toggle visibility of your typed password if needed.
4. **Enter Captcha**
 - View the alphanumeric characters shown in the image under the password field.
 - Enter the exact characters in the **Captcha** field.
 - If the captcha is unclear, click the **refresh icon** next to it to generate a new one.
5. **Click on 'Login'**
 - Once all fields are correctly filled, click the **Login** button to proceed.
6. **Forgot Password?**
 - If you've forgotten your password, click the **'Forgot Password?'** link beside the password field and follow the instructions to reset it.
7. **Change Password**
 - After login, if you want to change your password, please go to 'My Profile' and change your password.
8. If the PR is also a Head In-charge of PU, then after clicking login, system will ask to select your role as Peer Reviewer or Practice Unit. Then select as Peer Reviewer and PR Dashboard will appear.

Dashboard Overview



View Review Status Summary

You'll see three key boxes displaying:

- **Total Pending Reviews** – shows how many reviews are awaiting your action.
- **Total Active Reviews** – indicates ongoing reviews that are in progress.
- **Total Reviews** – reflects the total number of review assignments received to date.

Check Certificate Validity

A separate panel shows your **Peer Reviewer Certificate** count and its validity period:

- **Valid From:** Starting date of your certificate
- **Valid To:** Expiry date of the certificate

Review Notifications

At the bottom of the dashboard, you'll find the **Notifications section**.

- It alerts you to important updates, such as:
 - "PU has selected you for the Peer Review"

Review List

To enable the Peer Reviewer to view, verify and take action on Practice Unit (PU) assignments including reviewing Form 1 and accepting or rejecting it.

SR. NO.	REVIEW ID	PEER UNIT NAME	FRN	REQUESTED DATE	ACCEPTED DATE	CITY	STATUS	ACTIONS
1						New Delhi	Pending for agenda	

- **Click on 'Review List'**
From the left-hand menu, select **Review List** to view all cases assigned to you.
- **Locate Your Assignment**
The list will display key details for each case:
 - **Review ID**
 - **Practice Unit Name**
 - **Firm Registration Number (FRN)**
 - **Requested Date** and **Accepted Date**
 - **City of the Practice Unit**
 - **Status** – e.g., *In Progress*, *Reviewer submitted the report*, *Pending for agenda* etc.

- **Open the Action Menu**

On the right side of each row, click the **three-dot (⋮) icon** under **Actions**.

Accept or Reject Peer Review Assignment

- To accept the assignment, click on **Accept Request** and review the conditions appearing in pop-up. PR needs to satisfy all the conditions to accept the assignment and click on 'Accept'.
- To Reject the assignment, click on **Reject**. Add your reason for rejection and click on Reject option.

View Review Details

To provide the Peer Reviewer with a centralized view of all submitted documents (Form 1, 2, 2A, etc.) and allow structured review of the Practice Unit's information and compliance.

Complete Form 2 and Form 2A First:

- Ensure you have already filled and submitted both **Form 2 (Confidentiality)** and **Form 2A (Eligibility Declaration)** before accessing Form 1.

Filling Form 2

Form 2 is a formal declaration submitted to Practice Unit affirming the reviewer's declaration of confidentiality.

- **Access Form 2:**

- After accepting the assignment, **'Form-2'** will appear automatically to fill or you may click the **"Form 2"** tab from the top navigation bar on the **Peer Review Process** page.

- **Review the Declaration Carefully:**

- The form outlines various confidentiality and conflict of interest clauses.
- In point no. C, please select option from dropdown.

FORM 2

FORM 2

Acceptance cum Declaration of Confidentiality
(To be Submitted to The Practice Unit)
[As per Clause 6(7) of the Peer Review Guidelines 2022]

To
M/s/CA,
FRN/ Mem. No. ,

Sir,

A. With reference to selection of my name for conducting peer review of M/s/CA, I hereby convey my acceptance for the same.

B. I also hereby declare that I am aware of the need for confidentiality in the conduct of peer reviews. I undertake and promise that in so far as any or all of the following relate to me or are brought to my knowledge/attention, in any manner whatsoever and when so ever, I shall ensure that:

Full Confidentiality of the Working papers shall always be maintained at all times so that unauthorized access by any means (including electronic means) is not gained by anyone.

The practice unit's assurance services procedures shall not be disclosed to third party except as provided under the Peer Review Guidelines 2022.

Any information with regard to any matter coming to my knowledge in the performance or in assisting in the performance of any function during the conduct of peer reviews shall not be disclosed to any person except as provided under the Peer Review Guidelines 2022.

Access shall not be given to any person other than as required under the Peer Review Guidelines 2022, to any record, document or any other material, in any form which is in my possession, or under my control, by virtue of my being or having been so appointed or my having performed or having assisted any other person in the performance of such a function.

- Reviewer's name, membership number, email ID, and mobile number are shown.
- **Submit Form 2:**
 - Once verified, confirm and submit the form electronically.
 - This confirms your formal agreement to proceed with the peer review under confidentiality terms.

Filling Form 2A

Form 2A is a formal declaration submitted to the **Peer Review Board** (not the PU) affirming the reviewer's eligibility.

Access Form 2A:

- After submitting **Form 2**, '**Form-2A**' will appear automatically to fill or you may click on the "**FORM 2A**" tab in the top navigation bar of the **Review Process** page.

Review the Declaration:

- Form 2A is addressed to the **Secretary, Peer Review Board of ICAI**.
- The declaration includes acceptance and declarations of eligibility.
- Reviewer's name, membership number, email, mobile number are displayed.
- Confirm **submission date** and **location**.

FORM 2A

FORM 2A

Acceptance cum Declaration of Eligibility
(To be Submitted to The Peer Review Board)

To

The Secretary, Peer Review Board,
The Institute of Chartered Accountants of India,
[Redacted Address]

Sir,

A. With reference to selection of my name for conducting peer review of [Redacted Name], I hereby convey my acceptance for the same.

B. I also hereby declare that:

I or any of my partners have no obligation and no direct or indirect conflict of interest with the Practice Unit.

I shall not accept any professional assignment from the Practice Unit for a period of two years from the date of appointment. Further, I have not accepted any professional assignment from the Practice Unit for a period of two years before the date of appointment as reviewer of the Practice Unit.

No Disciplinary action / proceeding are pending against me.

I have not been found guilty of professional or other misconduct by the Council or the Board of Discipline or the Disciplinary Committee at any time.

I have not been convicted by a Competent Court whether within or outside India, of an offence involving moral turpitude and punishable with imprisonment.

I have not undergone training/articleship under any of the partner of Practice Unit.

I was not a Partner of the said Practice Unit.

I understand that any breach of the provisions regarding confidentiality as contained in the Peer Review Guidelines 2022 will be considered as gross negligence and make me liable for appropriate disciplinary action.

Submit Form 2A:

- Once the declaration is verified, confirm and submit it electronically.
- This form is mandatory before proceeding to document evaluation and report preparation.

Review and Send Back - Form 1 (If Corrections are required)

Go to the 'Form 1' Tab:

- On the **Review Process** page, click on the **Form 1** tab.
- You will see two buttons:
 - **View Form 1** – to open and review the submitted information
 - **Send Back** – to send Form 1 back to the PU if you find any issues

Review Form 1 Thoroughly:

- Click on "**View Form 1**" to examine all responses filled in by the PU, including assurance services, AQMM applicability, and related disclosures.

Send Back for Correction (If needed):

- To allow the Peer Reviewer to request changes or corrections in the information submitted by the Practice Unit through Form 1.
- If you identify missing or incorrect information:
 - Click the **“Send Back”** button.
 - A prompt will appear to add your **remarks or reasons for returning the form**.
 - Submit the feedback, and the form will be returned to the PU for corrections.

Wait for PU Resubmission:

- The Practice Unit will be notified to make necessary updates.
- Once corrected, you’ll be notified to re-review the updated Form 1.

Filling Form 5 – Notice for Visiting the Practice Unit

Form 5 is used by the Peer Reviewer to formally notify the Practice Unit (PU) about the proposed office visit date and client files to be reviewed.

Steps:

1. Navigate to Form 5:

- On the **Review Process** page, click on the **“FORM 5”** tab after submitting Form 2 and 2A.

2. Review the Practice Unit Information:

- The form is addressed to the **Partner of the Practice Unit**, with the FRN and review period auto-filled.

3. Enter Visit Details:

- Mention the **planned date** for visiting the PU’s office.
- The form also shows the **Proposed Date by PU**, which is the preferred date shared by the Practice Unit.

4. Specify Clients for Review:

- List the **clients whose files** you intend to review during the visit.
- Some clients will be auto selected by the system which are mandatory as per sample selection criteria specified by the Board and to be reviewed by the PR during the visit.
- PR may use search options to filter and select the additional clients to comply the sample selection criteria specified by the Board.
- For each client, specify:
 - **Name of the Client**
 - **Financial Year (F.Y.)** relevant to the audit or assurance service

5. Submit the Form:

- Once filled, submit the form electronically.

FORM 5

FORM 5

Notice by Peer Reviewer for visiting office of the Practice Unit
[As per Clause 7(2) of the Peer Review Guidelines 2022]

To

Name of Partner of PU: CA. [REDACTED]

This is regarding the Peer Review of the Firm [REDACTED] FRN: [REDACTED] for the period [REDACTED]

This is to inform you that I plan to visit your office on [REDACTED]

Proposed date by PU [REDACTED]

Further on going through the questionnaire submitted by you, you are requested to keep ready the files pertaining to the following Clients so that I may review them on visiting your office

S.No.	Name of Client	F.Y.
1	[REDACTED]	[REDACTED]

Thanking you,

Name: CA. [REDACTED]

Date: [REDACTED]

Alternate dates may be given to the Practice Unit, if the PU is not ready with the required records or for any other reason.

- A confirmation message with submission date, IP address and reviewer details will appear at the bottom of the form.

6. **Acceptance of Form 5:**

- Once Form 5 is issued by the PR, PU has to log in to the PRB Portal, review the form and confirm your acceptance by submitting Form 5.
- Once the Practice Unit (PU) accepts Form 5, the Peer Reviewer (PR) can access the Preliminary Report, Annexures I, II & III, Final Report and Form 9 through the portal.

PR-PU Query Chat

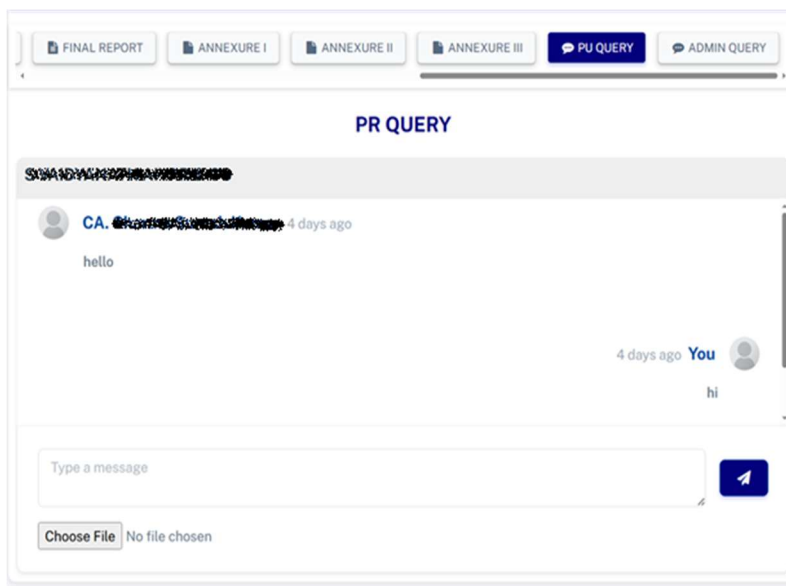
To allow the **Peer Reviewer (PR)** and **Practice Unit (PU)** to communicate directly within the portal regarding the review such as scheduling the office visit, clarifying document requests or sharing updates.

1. **Go to the 'PU QUERY' Tab:**

- On the **Review Process** page, scroll across the top tab menu and click on the **“PU QUERY”** tab.

2. **View the Chat Interface:**

- You will see a real-time conversation panel displaying:
 - Messages sent by the **PU** on the left
 - Messages sent by **you (PR)** on the right



3. **Type Your Message:**

- Use the **text box** at the bottom to type your message.

4. **Attach Files (Optional):**

- If needed, click **“Choose File”** to upload and share documents (e.g., schedules, checklists).

5. **Send the Message:**

- Click the **send** button to deliver the message.

6. **Keep Track of Replies:**

- New messages from the PU will appear instantly.

Filling Form 6 – Request Additional Information from PU

Form 6 allows the Peer Reviewer to formally **seek clarification or further details** from the Practice Unit if any response in the Application or Questionnaire (Form 1) is found to be unclear or incomplete.

Open Form 6:

- From the **Review Process** page, click the **“FORM 6”** tab in the top navigation bar.

Review the Context:

- The form is addressed to the **Partner of the PU**.
- It includes:
 - Firm Name and FRN
 - Period of Review (e.g., 01/04/2022–31/03/2025)
 - Reviewer Name (auto-filled)
 - Current Date

S.No.	Reference no. of the Application /Questionnaire	Details of further information required, if any	Delete Row
1			

Specify the Clarification Needed:

- Under the table section:
 - Enter the **Reference Number** from Form 1 (i.e., the question or clause you need clarity on).
 - Provide the **Details of Further Information required**.
- To add more rows, click **+ button**.
- To remove a row, use the **“Delete”** button.

Captcha Verification:

- Enter the captcha code shown to proceed with submission.
- Use the **refresh** icon to regenerate a new captcha if needed.

Submit the Form:

- Click **Submit** to send Form 6 to the Practice Unit.
- The PU will receive a system notification and respond accordingly.

Filling Form 7 – Request for Extension of Time

Through Form 7, Peer Reviewer and Practice Unit jointly apply to seek additional time for completion of Peer Review process. Once the Peer Reviewer completes and submits **Form 7**, it is forwarded to the Practice Unit (PU) for his review. After review, PU can submit the form.

Navigate to the ‘Form 7’ Tab:

- On the **Review Process** page, click on the **“FORM 7”** tab.

Review the Form Context:

- The Form is pre-addressed to the **Secretary, Peer Review Board of ICAI**.
- Displays:
 - Firm Name & FRN
 - Date of Peer Review Application
 - Date of Reviewer Appointment

FORM 7

Joint intimation to be made by Practice Unit and Peer Reviewer for extension of time for completion of Peer Review process
(As per Clause 11 of the Peer Review Guidelines 2022)

To,
The Secretary, Peer Review Board,
The Institute of Chartered Accountants of India,

Sub: Letter for seeking additional time for completion of Peer Review Process

Dear Sir/Madam,

Our Firm CA, FRN, applied for Peer Review on

The Peer Reviewer was appointed by the Board on, however, the Peer Review process has been initiated but is yet to be completed due to the following reason:

1. Text
2. Text
3. Text

As the process is not yet completed we request the Board to kindly grant us 2 more days for completion of Peer Review and submit the report to the Board.

We assure that the Peer Review will be completed by and the report will be submitted to the Board by

Thanking You,
Yours faithfully,

Signature
Name of Partner of PU/CA, Membership No.,
Name of Peer Reviewer CA, Membership No.

The PRB Form submitted electronically by PR on 23 May, 2025 from IP address 152.58.113.43

Enter the Reasons for Delay:

- List reasons why the review could not be completed within the expected timeline.

Specify the Requested Extension:

- Enter the number of additional days you are requesting for completing the review.
- Provide:
 - **Expected completion date** of the peer review
 - **Expected report submission date** to the Board

Verify Signatures:

- The form shows auto-filled names and membership numbers of:
 - **Partner of PU**
 - **Peer Reviewer**
- Both names are included to confirm mutual consent.

Enter Captcha and Submit:

- Complete the captcha verification.
- Click the **“Submit”** button to send the extension request to the Peer Review Board.

Filling the Preliminary Report – Adding PR Observations

The Preliminary Report allows the Peer Reviewer to record key **observations** about the Practice Unit’s compliance with professional standards, document practices etc.

1. Navigate to the 'Preliminary Report' Tab:

- On the **Review Process** page, click on the **“PRELIMINARY REPORT”** tab in the navigation bar.

2. Add a New Observation:

- Click the **“Add Observation”** button.
- An **input form** will appear, allowing you to fill in details for each observation.

2 FORM 2A FORM 5 FORM 6 FORM 7 PRELIMINARY REPORT ANNEXURE I ANNEXURE II ANNEXURE III FINAL

PRELIMINARY REPORT

CLIENT	OBSERVATION & TECHNICAL REQUIREMENT OF PR	CATEGORY	PU RESPONSE	PR FINAL COMMENT
XXXXXXXXXX	12345	Internal / Concurrent Audit	sdf	
XXXXXXXXXX	6789	Internal / Concurrent Audit	dfg	
XXXXXXXXXX	1011	Code of Ethics	sdfg	

Submit Response

3. Fill Observations & Technical Requirements:

- **Client:** Select the client from the dropdown to which observation relates to.
- **Observation & Technical Requirement of PR:** Write your observation/ comments/notes based on the review findings. Also, specify the relevant applicable auditing standard/accounting standard/other requirements (e.g. Para 23 of SQC-1 requires “At least annually, the firm should obtain written confirmation of compliance with its policies and procedures on independence from all firm personnel.”)
- **Category:** Select the type of category from dropdown menu (e.g., CARO Report, Income Tax Act, Tax Audit etc.) to which observation relates. Selection of client is not mandatory if “General Observations” selected in the category.
- **Save** the entry using the “Save” button in the Form.

4. Repeat for Multiple Observations:

- You can **add multiple observations** before final submission.
- Each saved observation appears in a **summary table** with columns for:
 - Client
 - Observation & Technical Requirement of PR
 - Category
 - PU Response
 - PR Final comment

5. Edit/Delete observations (If enabled):

- You can edit or remove observations before sending it to Practice Unit for his responses.

6. Submit Once Final:

- Once all observations are added and finalized, they can be **submitted to the Practice Unit** for response by clicking “**Send Report to PU**”.

7. After receipt of PU responses, Final PR Comment:

- Reviewer has to submit his final comment satisfaction/advisory/ qualification on each response received from the Practice Unit.
- **If PR select qualifications** against any observation in the preliminary report, PR **can only submit Qualified Final Peer Review Report** i.e. clean report cannot be submitted in this case.

Filling Annexures – Final Peer Review Attachments

These annexures form a **critical part of the Final Peer Review Report**, summarizing observations, verifying controls and providing scoring under AQMM (if applicable).

A. Annexure I – Summary of Review Findings

To capture operational and compliance confirmations related to the peer review process.

Steps:

- Go to the **“ANNEXURE I”** tab.
- Fill in each observation field including:
 - Whether PU list verification was done.
 - Staff/office/admin control elements (Yes/No).
 - Maintenance and review of working papers.
 - Systems and standards followed by PU.
- Select **‘Yes/ No’** based on factual review or enter specific responses where applicable.
- Ensure complete accuracy, as this Annexure will be referenced during final approval.

B. Annexure II – Compliance with SQC 1 (System of Quality Control)

To verify PU’s internal systems for quality control and documentation.

Steps:

- Go to the **“ANNEXURE II”** tab.
- Selecting **Yes/ No** based on factual review is mandatory. Also, the PR may comment in box, if required.
- Ensure complete accuracy, as this Annexure will be referenced during final approval.

C. Annexure III – AQMM Scoring (If Applicable)

To assess the PU under the **Audit Quality Maturity Model (AQMM)** framework.

Steps:

1. Go to the **“ANNEXURE III”** tab.
2. Fill in competency-based scoring.
3. In case of difference in scores by PU and PR, please explain reason for difference.

NAME OF PU	FRN	SECTION	SUB SECTION	COMPETENCY BASIS	SCORE CRITERIA	SCORE BASIS	MAXIMUM SCORE	SELF EVALUATION SCORE	SCORES AS PER REVIEWER	EXPLANATION FOR DIFFERENCE (IF ANY)
						CRITERIA	POINTS			
					Score based on percentage of revenue from audit and assurance services such as statutory audit, tax audit, internal audit, Sustainability audit, social audit	If the % of revenue from audit and assurance services to total revenue is: More than 80% but less than or equal to 100% More than 60% but less than or equal to 80% More than 40% but less than	5 4 3		5 4 3 2	
1.1	(i)			Revenue from audit and assurance services			3	5	3	dfth

Final Report Submission:

Before selecting type of Final Peer Review Report, PR must ensure that PR final comment has been submitted in the Preliminary report, if Preliminary report is issued.

Steps:

1. Go to the **“Final Report”** tab.
2. Click on **“Submit Final Report”** and then select type of final report which you have to issue for the Peer Review.
3. After selection of type of Final Peer Review Report, draft final report will be available to you. Then,

designed so as to carry out professional assurance services assignments in a manner that ensures compliance with technical, professional & ethical standards laid down by the Institute and Standards on Quality Controls mentioned by Practice Unit in Part B of the Questionnaire (SQC1) and maintenance of the quality of assurance service work they perform.

AQMM Level of Firm (As per An

Name of the Reviewer: [REDACTED]

Signature of the Reviewer: [REDACTED]

Membership No.: [REDACTED]

Place: [REDACTED]

Date: [REDACTED]

Encl:

1. Annexure - I
2. Annexure - II
3. Annexure - III

Upload DSC-Signed Report

Download the report, sign it with your Digital Signature Certificate, then upload the signed copy below.

[Download Report PDF](#)



Click or drag & drop your DSC-signed PDF here

[Continue →](#)

[← Back](#)

Review the report and complete the final report and click on “submit”.

- Now the PR can submit the report via OTP or DSC. The OTP will be sent to the PR registered mobile number for OTP-based report submission. For DSC-based report submission, download the report PDF, affix your DSC and upload the digitally signed PDF.

Filling Form 9 – Submission of Report to the Peer Review Board

Form 9 is a formal letter submitted by the Peer Reviewer to the **Peer Review Board (PRB)** declaring the **completion of the review process** and listing the attached reports and documents, and receipt of fees for the peer review.

Steps:

1. Navigate to ‘Form 9’:

- On the **Review Process** page, click on the **“FORM 9”** tab in the top navigation menu.

2. Understand What You're Declaring:

- You confirm that you have **conducted the Peer Review** of the assigned Practice Unit (PU).
- Declare that the **Peer Review is complete**, and you are submitting the required documents as listed.

3. Checklist of Documents Submitted:

The form lists the following enclosures:

- Final Peer Review Report (Clean / Qualified)
- Annexure I
- Annexure II
- Annexure III (if applicable)
- List of samples reviewed with justification for selection
- Preliminary Report (if applicable)
- Questionnaire copy as received from PU (Form 1)

4. Confirm Fee Acknowledgment:

- The PR is required to confirm the receipt of the peer review fee from the PU by selecting option from dropdown menu and upload proof of receipt of Peer Review fee.

5. Auto-filled Reviewer Details:

- Reviewer’s Name
- Membership Number
- Date of submission

FORM 9

Letter for submission of report by the Peer Reviewer to the Peer Review Board
[As per Clause 9(i) of the Peer Review Guidelines 2022]

To
The Secretary, Peer Review Board,
The Institute of Chartered Accountants of India,
ICAI Bhawan, C-1, Block C, Sector I,
Noida, Uttar Pradesh-201301

Dated: 28 Jul, 2026

Sub: Peer Review Report of XXXXXXXXXX, FRN/ MRN XXXXXX

Dear Sir/ Madam,

I have carried out the Peer Review of XXXXXXXXXX, FRN/ MRN XXXXXX in terms of Peer Review Guidelines issued by the Council of the Institute of Chartered Accountants of India.

The Peer Review process has been completed and I am submitting the following:

- Final Peer Review report (Qualified)
- Annexure I
- Annexure II
- Annexure III
- List of Samples selected along with basis of selection and sample confirmation (as per Board's criteria)
- Questionnaire copy as received from the Practice Unit.

This is to confirm that I Please Select the Peer Review fees from the Practice Unit for the above review conducted by me.

Regards,

Name: XXXXXXXXXX

Membership No.: XXXXXX

Captcha

Enter captcha

dbb99

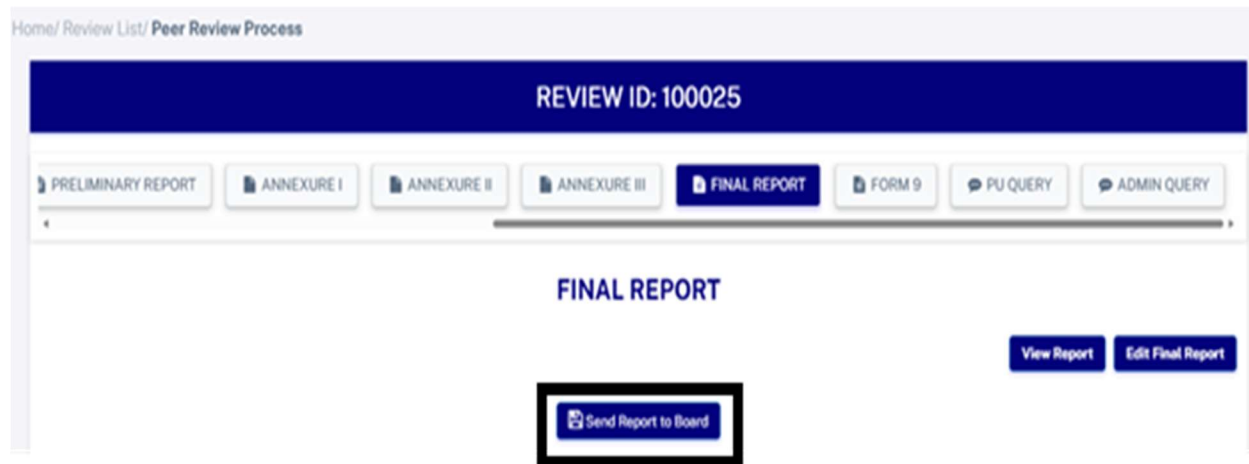
Submit

6. Submit the Form:

- Once the confirmation text is reviewed, click the **submit** button.

Submission of Final Peer Review Report to the Board:

After filling all applicable forms relevant to Peer Review, PR has to submit all the forms through click on **“Send Report to Board”** mentioned under the tab of “Final Report” as given in below screenshot:



The screenshot displays the 'Peer Review Process' interface for 'REVIEW ID: 100025'. A horizontal tab bar at the top contains several options: 'PRELIMINARY REPORT', 'ANNEXURE I', 'ANNEXURE II', 'ANNEXURE III', 'FINAL REPORT' (which is highlighted in blue), 'FORM 9', 'PU QUERY', and 'ADMIN QUERY'. Below the tabs, the heading 'FINAL REPORT' is centered. On the right side, there are two buttons: 'View Report' and 'Edit Final Report'. In the center of the page, a button labeled 'Send Report to Board' is highlighted with a black rectangular border.

Thank you for using the Peer Review Board Portal. For any further assistance or queries, please contact the support team at prbinfo@icai.in. We wish you a smooth and efficient peer review experience.