



# Peer Review Board

## 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 send to your registered email address.

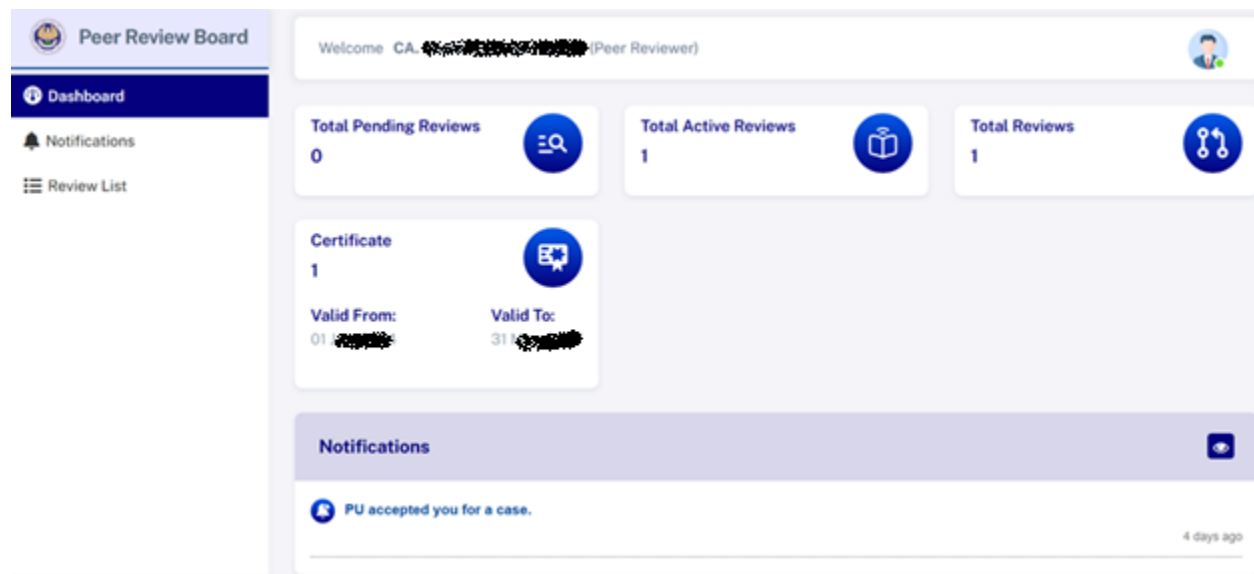
A screenshot of the login page for the Peer Review Board. The page has a dark blue background. In the center, there is a white login form. At the top of the form is the ICAI logo and the word "Login". Below this, there are three input fields: "Member Id" with a placeholder "Enter your Member Id", "Password" with a placeholder "Enter your Password" and a "Forgot Password?" link, and "Captcha" with a placeholder "Enter captcha". Below the password field is a captcha image showing the number "85451" and a refresh button. At the bottom of the form is a blue "Login" button. Below the button, there are links for "New user platform?", "Register", and "Forgot Password".

#### 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, input 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 Incharge of PU, then after click 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 accepted you for a case”*

## 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
1	100009	[REDACTED]	[REDACTED]	05 May, 2025	05 May, 2025

CITY	STATUS	ACTIONS
New Delhi	Pending for agenda <i>Reviewer submitted the report</i>	⋮

- **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., *“Pending for agenda”*, *“Form 1 to be accepted”*, or *“Reviewer submitted the report”*
- **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.

## 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.

## Filling Form 2

REVIEW ID: 100009

FORM 1 FORM 2 FORM 2A FORM 5 FORM 6 FORM 7 PRELIMINARY REPORT

### 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. [redacted]  
FRN/ Mem. No [redacted],

Sir,

A. With reference to selection of my name for conducting peer review of M/s/CA. [redacted] FRN/Mem.No [redacted], 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.

### 1. 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.

### 2. Review the Declaration Carefully:

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

**3. Verify Reviewer Details:**

- Reviewer's name, membership number, email ID, and mobile number are shown.

**4. 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

REVIEW ID: 100009

FORM 1

FORM 2

FORM 2A

FORM 5

FORM 6

FORM 7

PRELIMINARY REPORT

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,  
ICAI Bhawan, A-29, Sector-62,  
Noida, Uttar Pradesh -201309

Sir,

A. With reference to selection of my name for conducting peer review of [REDACTED] FRN/Mem.No 001170N , 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.

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.

#### Verify Personal Details:

- Your name, membership number, email, mobile number, and **period of review** are displayed.
- Confirm **submission date** and **location**.

#### 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 Needed)

To allow the Peer Reviewer to request changes or corrections in the information submitted by the Practice Unit through Form 1.



The screenshot shows a web interface for the ICAI Peer Review Process. At the top, there is a horizontal navigation bar with several tabs: 'FORM 1' (highlighted in blue), 'FORM 2', 'FORM 2A', 'FORM 5', 'FORM 6', 'FORM 7', and 'PRELIMINARY REPORT'. Below the navigation bar, the main content area displays the title 'FORM 1' in a large, bold, blue font. Underneath the title, there are two blue buttons: 'View Form 1' and 'Send back'.

#### 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.

#### 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):**

- If you identify missing or incorrect information:
  - Click the **“Send Back”** button.
  - A prompt will appear to add your **remarks or reason for returning the form**.
  - Submit the feedback, and the form will be returned to the PU for correction.

### **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.



## 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 01/04/2022-31/03/2025.

This is to inform you that I plan to visit your office on 10 May, 2025

**Proposed date by PU 08 May, 2025**

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	Aliquip dolores sed eaque est itaque ullam officia et dolor cumque id eum	2022-23

Thanking you,

Name: CA. [REDACTED]

Date: 05 May, 2025

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

The PRB Form submitted electronically by PR on 05 May, 2025 from IP address [REDACTED]

The PRB Form submitted electronically by PU on 05 May, 2025 from IP address [REDACTED]

### 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.
  - PR may use search option to filter the clients as per sample selection criteria specified by the Board.
  - Alternatively, PR may download complete list of clients in excel format and upload the excel file having list of those clients which are meeting the sample selection criteria specified by the Board and to be reviewed by the PR during the visit.

- For each client, specify:
  - **Name of the Client**
  - **Financial Year (F.Y.)** relevant to the audit or assurance service
- 5. **Add Optional Notes (If Needed):**
  - You may mention in the footer that **alternate dates** may be considered if the PU is not ready with required records.
- 6. **Submit the Form:**
  - Once filled, submit the form electronically.
  - A confirmation message with submission date, IP address, and reviewer details will appear at the bottom of the form.

## 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.

REVIEW ID: 100009

FINAL REPORT ANNEXURE I ANNEXURE II ANNEXURE III **PU QUERY** ADMIN QUERY

**PR QUERY**

CA. [redacted] 4 days ago

hello

4 days ago **You**

hi

Type a message

Choose File No file chosen

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.
  - You may discuss:
    - Office visit scheduling (e.g., proposed dates)
    - Document availability
    - Clarifications on Form 1 or other responses
- 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.
  - All communication is timestamped and securely logged for reference.

## 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.

REVIEW ID: 100009

FORM 1

FORM 2

FORM 2A

FORM 5

FORM 6

FORM 7

PRELIMINARY REPORT

## FORM 6

FORM 6

Format for seeking additional information from the  
Practice Unit by the Reviewer  
[As per Clause 7(3) of the Peer Review Guidelines 2022]

To

Name of Partner of PU: CA. [REDACTED],

This is regarding the Peer Review of the Firm S [REDACTED], FRN: [REDACTED] for the period  
01/04/2022-31/03/2025

I would like to inform you that the responses submitted by you to the following clauses of the Application /Questionnaire are incomplete/ not clear. Accordingly, you are requested to provide clarifications on the following points:

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

Thanking you,

Name: CA. [REDACTED]

Date: 05/09/2025

Captcha

Enter captcha

43519



Submit

## 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

#### **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 the + **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**

Form 7 is used when the Peer Reviewer and the Practice Unit **jointly agree** that additional time is needed to complete the peer review. It is submitted to the **Peer Review Board** for approval.

**REVIEW ID: 100009**

FORM 1

FORM 2

FORM 2A

FORM 5

FORM 6

**FORM 7**

PRELIMINARY REPORT

**FORM 7**

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,  
ICAI Bhawan, A-29, Sector-62,  
Noida, Uttar Pradesh -201309

Dated: 09 May, 2025

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

Dear Sir/Madam,

Our Firm XXXXXXXXXXXX FRN XXXXXX applied for Peer Review on  
05/05/2025

The Peer Reviewer was appointed by the Board on 05/05/2025 However, the Peer Review process has  
been initiated but is yet to be completed due to the following reason:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

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

We assure that the Peer Review will be completed by mm/dd/yyyy ☒ And the report will be submitted to the  
Board by mm/dd/yyyy ☒

Thanking You,  
Yours faithfully

Signature \_\_\_\_\_

Name of Partner of PU CA XXXXXXXXXXXX

[Membership No.] XXXXXX

Signature \_\_\_\_\_

Name of Peer Reviewer CA XXXXXXXXXXXX

[Membership No.] XXXXXX

Captcha





**Submit**

### 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.

14 | Page

- Displays:
  - Firm Name & FRN
  - Date of Peer Review Application
  - Date of Reviewer Appointment

#### 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.

REVIEW ID: 100009

FORM 6

FORM 7

PRELIMINARY REPORT

FORM 9

FINAL REPORT

ANNEXURE I

AN

### PRELIMINARY REPORT

OBSERVATION OF PR	CLIENT	TECHNICAL REQUIREMENT	CATEGORY	PU RESPONSE	PR FINAL COMMENT
test	Aliquip dolores sed eaque est itaque ullam officia et dolor cumque id eum	test	Income Tax Act	test	test
test	Aliquip dolores sed eaque est itaque ullam officia et dolor cumque id eum	test	CARO report	test	test

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.
3. **Fill Observation Details:**
  - **Observation of PR:** Write your comments/notes based on the review findings.
  - **Client:** Select or input the name of the client the observation relates to.
  - **Technical Requirement:** Specify the applicable auditing standard/accounting standard/tax regulation requirement (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:** Choose or write the nature of the observation from dropdown menu (e.g., CARO Report, Income Tax Act, Tax Audit etc.)
  - **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:
    - PR Observation
    - Client
    - Technical Requirement
    - Category
    - PU Response (*post feedback*)



- PR Final Comment
5. **Edit/Delete (If Enabled):**
    - If the platform permits, you can edit or remove unsent observations before submitting.
  6. **Submit Once Final:**
    - Once all observations are added and finalized, they can be **submitted to the Practice Unit** for response.

## 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.

Home/ Review List/ Peer Review Process

REVIEW ID: 100009

ORM 6 FORM 7 PRELIMINARY REPORT **FORM 9** FINAL REPORT ANNEXURE I ANNEXURE II

**FORM 9**

Letter for submission of report by the Peer Reviewer to the Peer Review Board  
[As per Clause 9(1) of the Peer Review Guidelines 2022]

To,  
The Secretary, Peer Review Board,  
The Institute of Chartered Accountants of India,  
ICAI Bhawan, A-29, Sector-62,  
Noida, Uttar Pradesh -201309

Dated: 05 May, 2025

Sub: Peer Review Report of [Redacted] (Name of Firm), FRN [Redacted]

Dear Sir/Madam,

I have carried out the Peer Review of [Redacted] (Name of firm), FRN [Redacted] 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:

1. Final Peer Review report (Clean / Qualified)
2. Annexure I
3. Annexure II
4. List of Samples selected alongwith basis of selection and sample confirmation (as per Board's criteria)
5. Preliminary Report, if any along with Practice Unit submission and my verification on the same
6. Questionnaire copy as received from the Practice Unit.

I also confirm to have received the Peer Review fees from the Practice Unit for the above review conducted by me.

Regards,  
Name : CA. [Redacted]  
Membership No. [Redacted]

The PRB Form submitted electronically on 05 May, 2025 from IP address: [Redacted]

### Steps:

1. **Navigate to 'Form 9':**
  - On the **Review Process** page, click on the **"FORM 9"** tab in the top navigation menu.
2. **Review the Addressed Authority:**

- The form is addressed to:

The Secretary, Peer Review Board  
The Institute of Chartered Accountants of India, ICAI Bhawan, A-29, Sector-62,  
Noida - 201309

**3. 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're submitting the required documents as listed.

**4. Checklist of Documents Submitted:**

The form lists the following enclosures:

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

**5. Confirm Fee Acknowledgment:**

- The PR confirms receipt of the peer review fee from the PU by selecting option from dropdown menu

**6. Auto-filled Reviewer Details:**

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

**7. Submit the Form:**

- Once the confirmation text is reviewed, click the **submit** button to formally notify the PRB.

## 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). Let's go through each:

### A. Annexure I – Summary of Review Findings

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

**REVIEW ID: 100009**

FORM 9
FINAL REPORT
ANNEXURE I
ANNEXURE II
ANNEXURE III
PU QUERY

**ANNEXURE I**

**Annexure I to the Final Peer Review Report of M/s./CA. ~~XXXXXXXXXXXXXXX~~ for the peer review period 01/04/2022-31/03/2025 . Tick 'Yes' / 'No', appropriate option.**

SR. NO.	PARTICULARS	OBSERVATIONS
1(a)	Date on which questionnaire received	05 May, 2025
1(b)	Total number of assurance assignments handled by the PU during the peer review period	1

### Steps:

1. Go to the **“ANNEXURE I”** tab.
2. Fill in each observation field including:
  - Date of questionnaire received.
  - Number of assurance assignments.
  - Number of samples reviewed.
  - 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.
3. Choose **‘Yes’ / ‘No’** based on factual review or enter specific responses where applicable.
4. Ensure accuracy, as this 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.

REVIEW ID: 100009

FORM 9

FINAL REPORT

ANNEXURE I

ANNEXURE II

ANNEXURE III

PU QUERY

## ANNEXURE II

Annexure II to the Final Peer Review Report of M/s./CA. ~~CHANDAN KUMAR~~  
~~CHANDAN KUMAR~~ for the peer review period 01/04/2022-31/03/2025 Compliance according to  
 SQC 1  
 (As per Clause 9 (7) of the Peer Review Guidelines 2022)

S NO.	QUESTIONS	REVIEWER'S COMMENTS
1	Does the PU's system of quality control include policies and procedures addressing each of the following elements: a. Leadership responsibilities for quality within the PU b. Ethical requirements c. Acceptance and continuance of client relationships and specific engagements d. Human resources e. Engagement performance f. Monitoring	test

## Steps:

1. Open the “ANNEXURE II” tab.
2. Answer to each question in Reviewer’s comment box

## C. Annexure III – AQMM Scoring (If Applicable)

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

REVIEW ID: 100009

FORM 9

FINAL REPORT

ANNEXURE I

ANNEXURE II

ANNEXURE III

PU QUERY

ANNEXURE III

ANNEXURE III AS PER AQMM V 2.0 (APPLICABLE FOR PEER REVIEW INITIATION OF

NAME OF PU	[REDACTED]
SECTION 1 "PRACTICE MANAGEMEN	
	SCORE BASIS

Steps:

1. Click on the “**ANNEXURE III**” tab.
2. Fill in competency-based scoring.
3. Points are auto-assigned based on input selection.

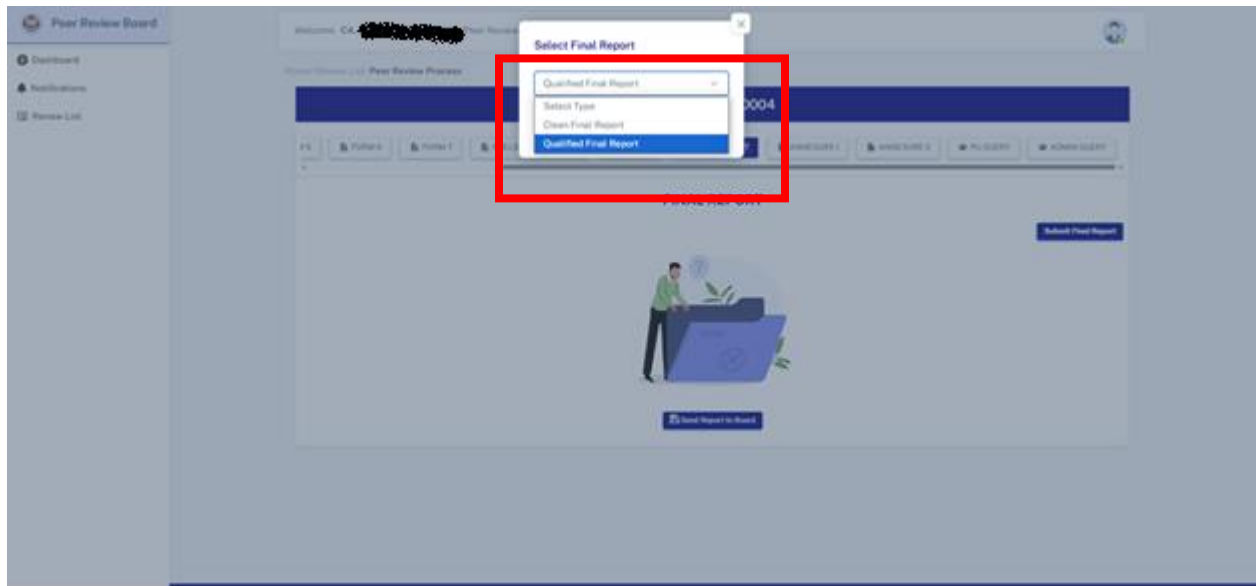
## Final Report Submission:

To submit the Final Report, the PR must click on the "**Submit Final Report**" button.

**Steps:**

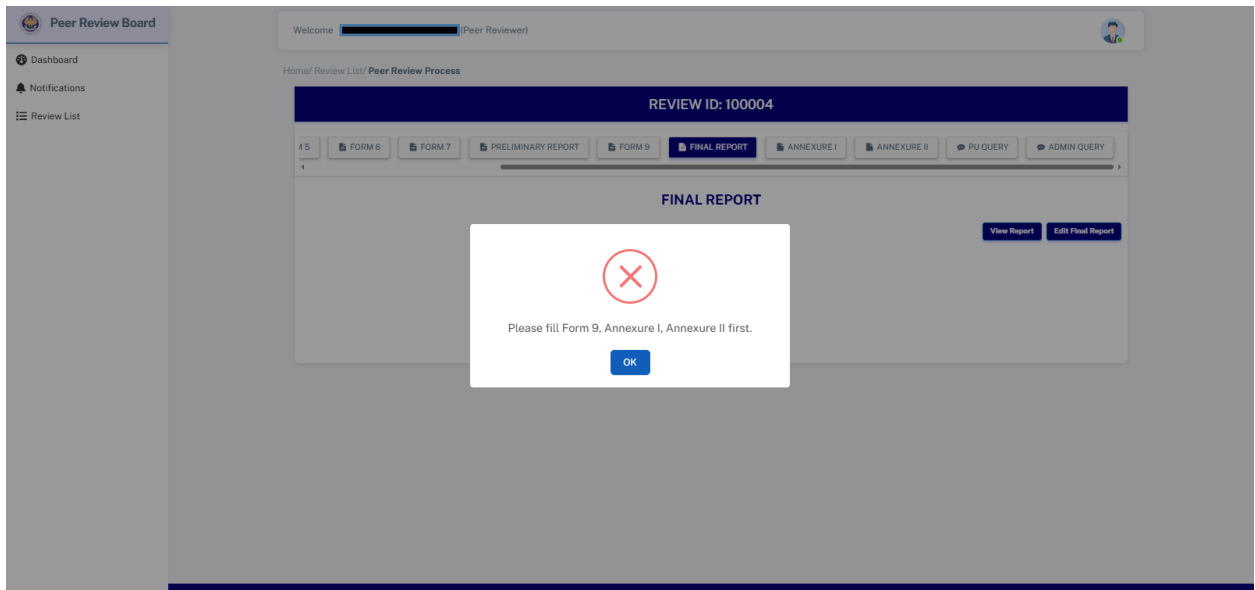
On click of submit final report a popup will appear.

- In the popup, the PR must choose one of the following options from the dropdown:
  - Submit Clean Report
  - Submit Qualified Report

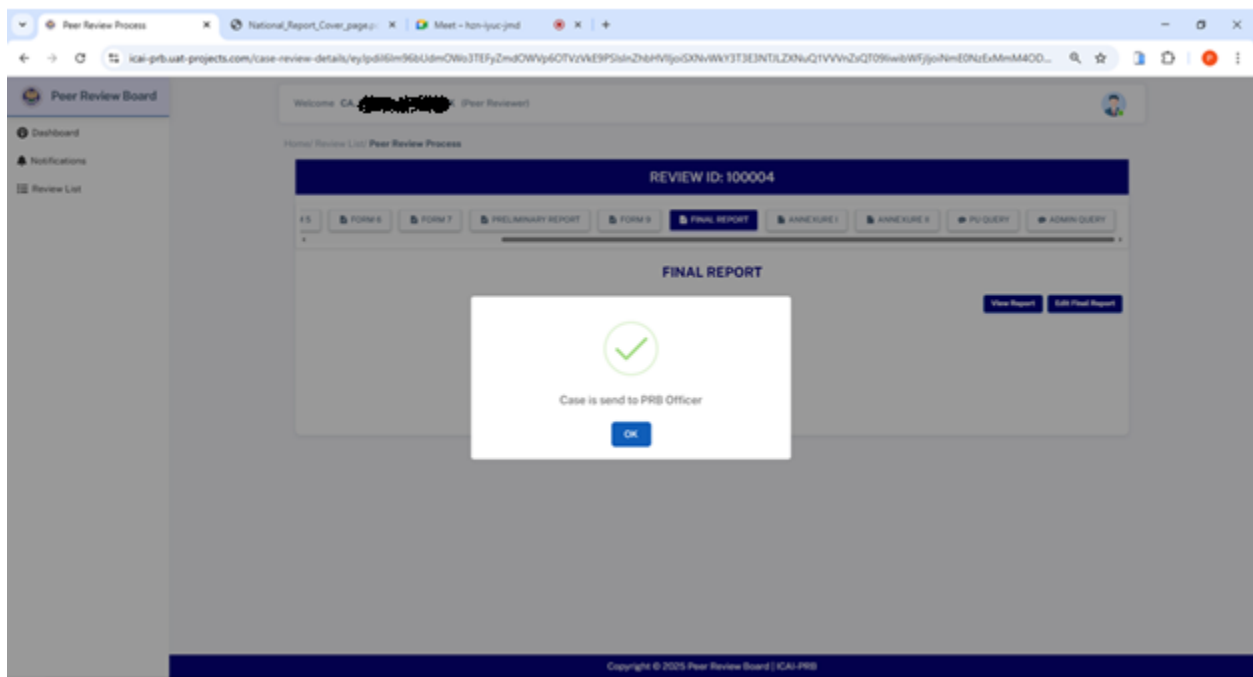


- PR to select whether Clean Report or Qualified Report

- Before the Final Report can be submitted, Form 9, Annexure I, Annexure II, and Annexure III (if applicable) must be completed. The PR will only be able to proceed with the final submission once these forms are filled otherwise the error will be shown on Screen.



Once the entire form is completed, the PR can proceed with the final submission of the report to the Board.



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