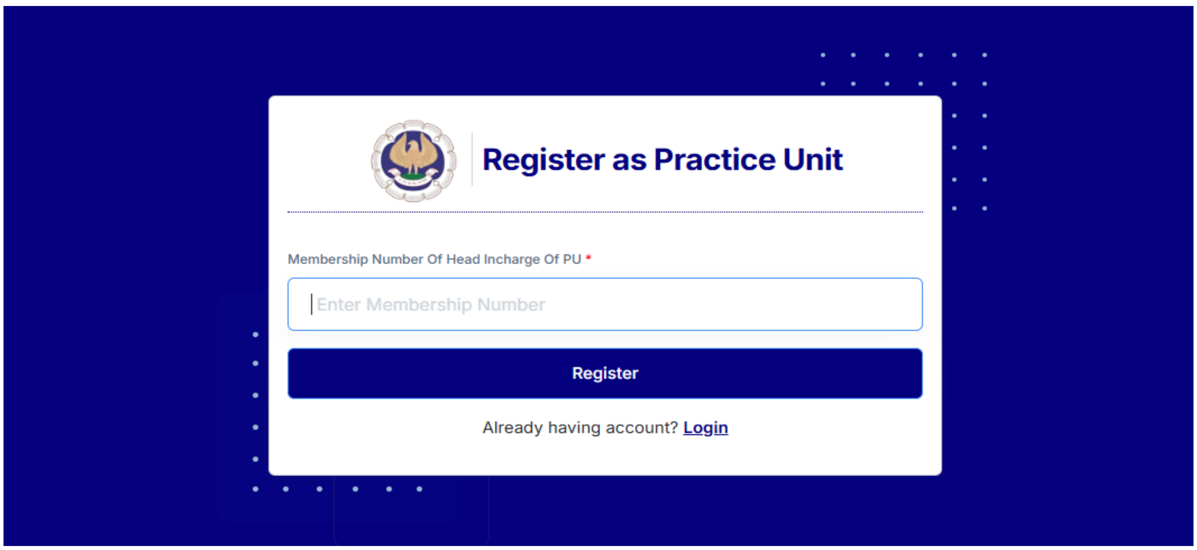
Peer Review Board

User Manual for Practice Units (PU's)

Registration Process



Step 1: Register as Practice Unit (PU)

1. **Access the Registration Page :** Open your browser and navigate to the following URL: https://prb.icai.org/register

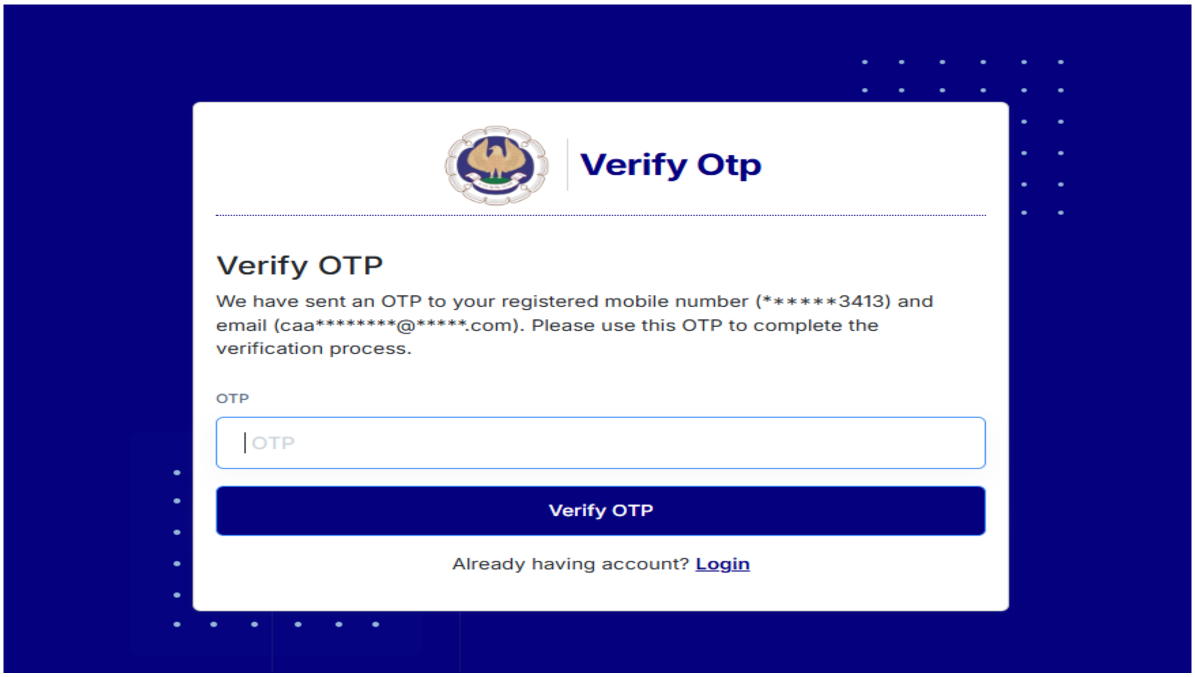
2. **Enter Membership Number:** You will see a registration form titled **"Register as Practice Unit"**.
   In the input field labeled **"Membership Number of Head In charge of PU"**, enter the valid ICAI Membership Number of the head in charge of your Practice Unit.

3. **Click on Register:** After entering the Membership Number, click the **"Register"** button.

4. **Login if Already Registered**: If you already have an account, click on the **"Login"** link at the bottom to proceed to the login page.

5. **Change Password:** After login, if you want to change your password, please go to 'My Profile' and change your password.

Step 2: Verify OTP



1. **OTP Sent to Registered Contact Details**: After submitting your Membership Number in Step 1, an OTP (One-Time Password) is automatically sent to your registered mobile number and email address.

   Example (masked for security):

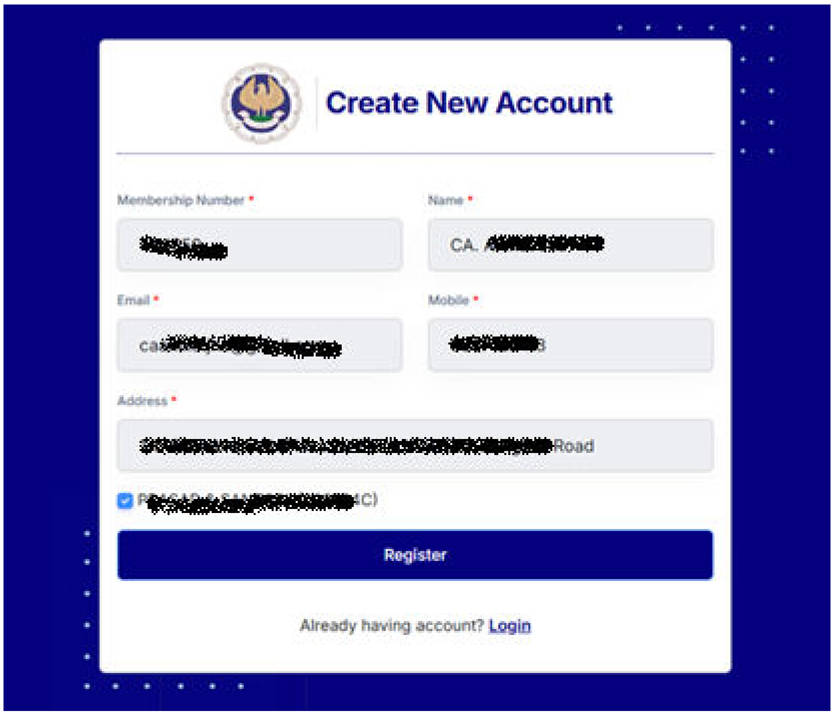
   - Mobile: ******3413
   - Email: caa********@*****.com

2. **Enter OTP**: On the "Verify OTP" screen, enter the received OTP in the input field labeled "OTP".

3. **Click on 'Verify OTP'**: Click the "Verify OTP" button to validate your credentials and proceed with the registration.

Step 3: Create Account

Once the OTP is successfully verified, the user is redirected to the **"Create New Account"** screen.



1. **Auto-Fetched Details from Membership Number** : Some details are automatically fetched from the ICAI SSP database using the previously entered **Membership Number**.

2. **Select the Relevant Firm(s)**

    - Check the firm(s) with which the Head In charge wants to initiate Peer Review process.
    - This selection helps establish the proper firm-user mapping in the system.

3. **Register**

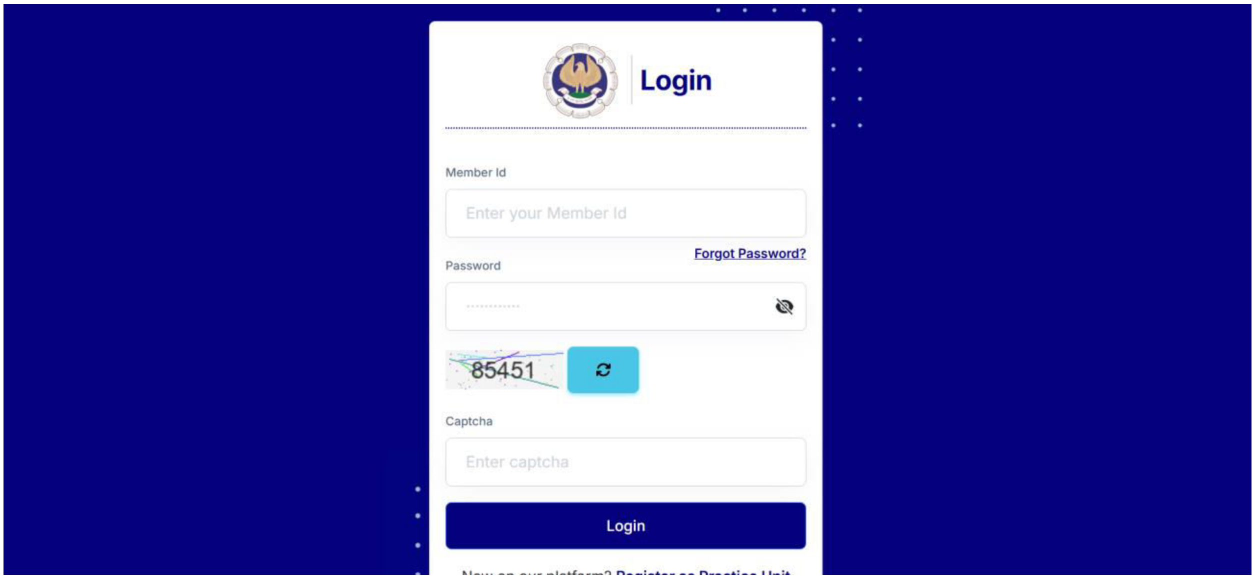
    - Click the **"Register"** button to complete the account creation process.

- After successful registration, the user is redirected to the dashboard and login credentials will be sent to registered email address of Head Incharge of PU.

Login to the Peer Review Board Portal

Purpose:

To securely access your Peer Review Board dashboard using your PU Member ID and 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 of Head Incharge of PU.
3. **Enter your Password**
   - Type your password in the **Password** field which is already sent to registered email address of Head Incharge of PU.
   - 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'**

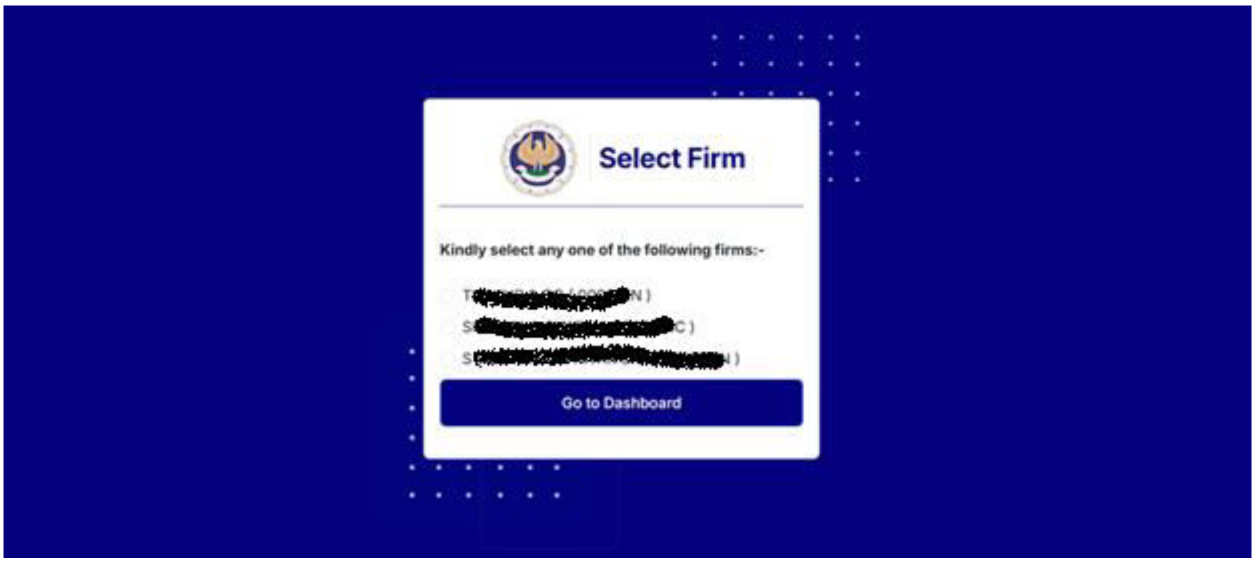
- Once all fields are correctly filled, click the **Login** button to proceed.

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.

Firm Selection for Multi-Firm Members

Purpose:

To allow members who are registered as Head of Multiple Practice Units (Firms) to choose the relevant firm for accessing its Peer Review Dashboard.



When You See This:

If your Membership Number is linked to more than one firm as the **Head Incharge**, this screen will appear immediately after login.

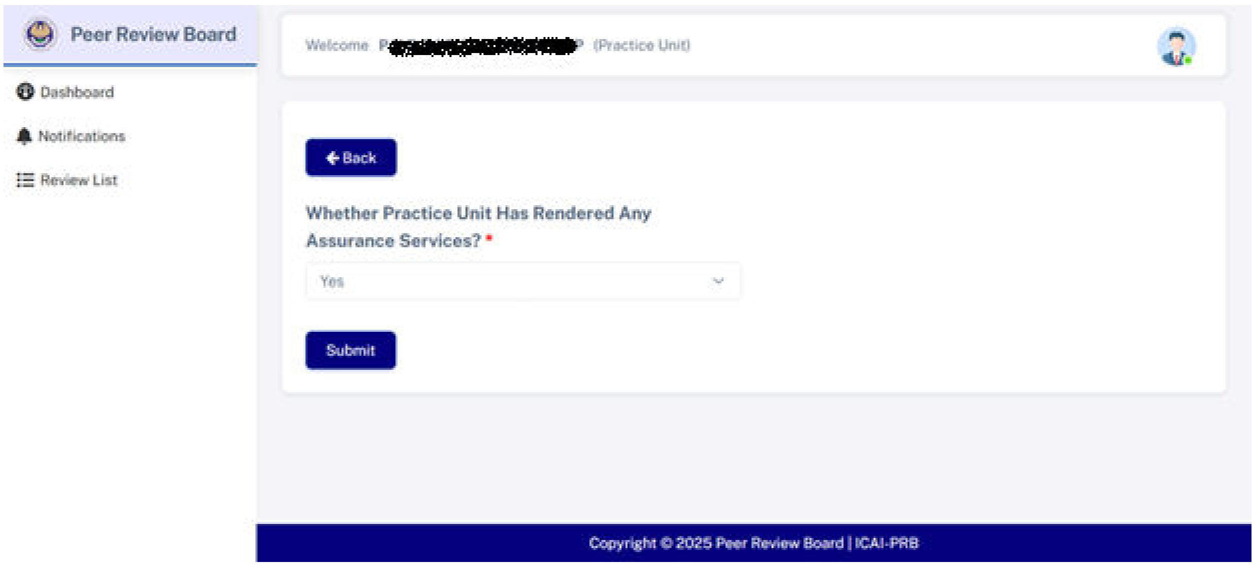
Steps to Select a Firm:

1. **Review the List of Firms:**
    - A list of all firms associated with your Membership Number will be displayed.
    - Each entry includes the **firm name** and **firm registration number** in brackets.
2. **Choose the Desired Firm:**
    - Select the radio button next to the firm whose Peer Review dashboard you want to access.
3. **Click 'Go to Dashboard':**
    - After selecting the desired firm, click the **Go to Dashboard** button.
    - You will be redirected to the dashboard view of the selected firm.

First-Time Login – Dashboard Prompt

Purpose:

To confirm whether the Practice Unit has rendered any Assurance Services, which is essential to determine the scope of Peer Review.



Steps for First-Time Users:

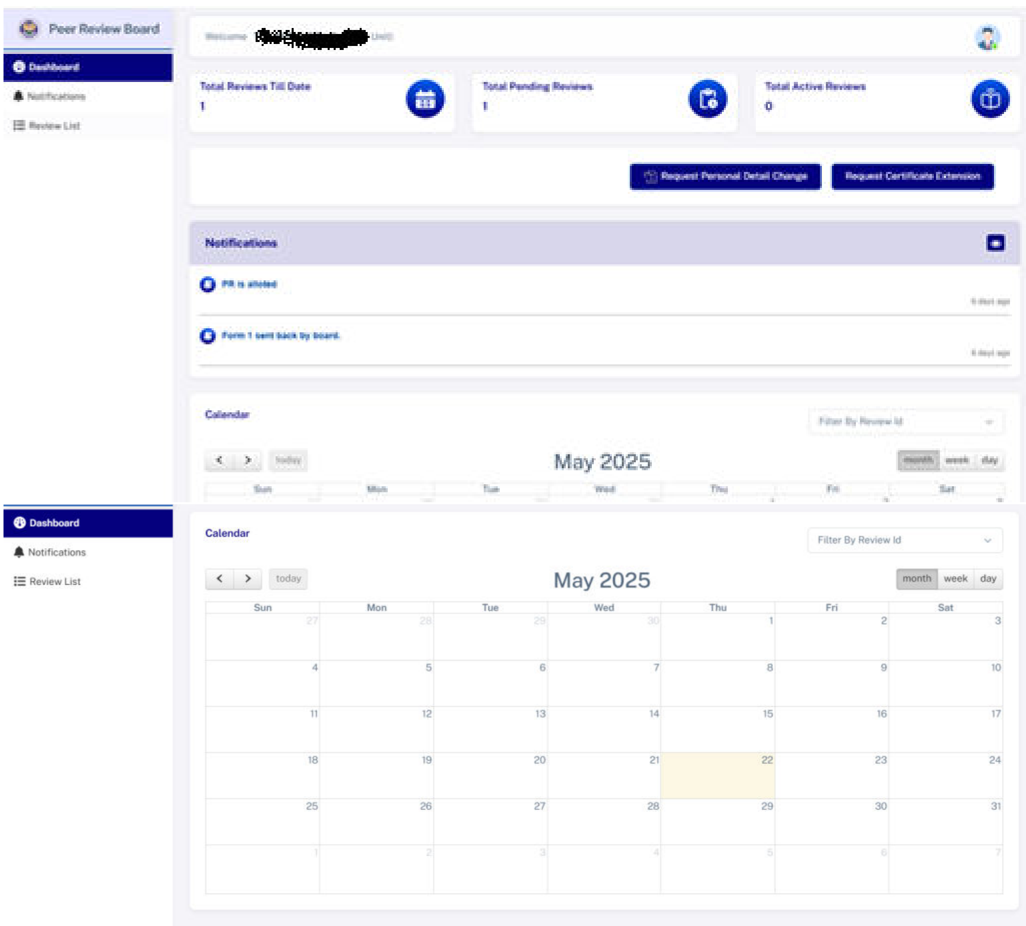
1. **Welcome Screen:**
    - Upon successful login, the user is greeted with a welcome message displaying the name of the **Practice Unit** at the top of the screen.
2. **Main Question Prompt:**
    - A question is displayed on the screen:
      "Whether Practice Unit Has Rendered Any Assurance Services?"

3. **Select Response:**
    - Click on the **'Select Option'** dropdown menu.
    - Choose either **Yes** or **No** based on your firm's engagement in assurance services.
4. **Submit Response:**
    - After selecting an option, click the **Submit** button at the bottom to proceed.
    - If you wish to go back to the previous page, click the **Back** button.

General Login – Dashboard Prompt

Purpose

The Dashboard provides a centralized view for Practice Units to monitor review activities, access important updates, and take necessary actions related to the Peer Review process efficiently.



Upon successful login, the user is redirected to the PU Dashboard**,** which serves as the central hub for managing Peer Review-related activities. The dashboard provides a consolidated view of key information and actionable items relevant to the Practice Unit.

Key Components:

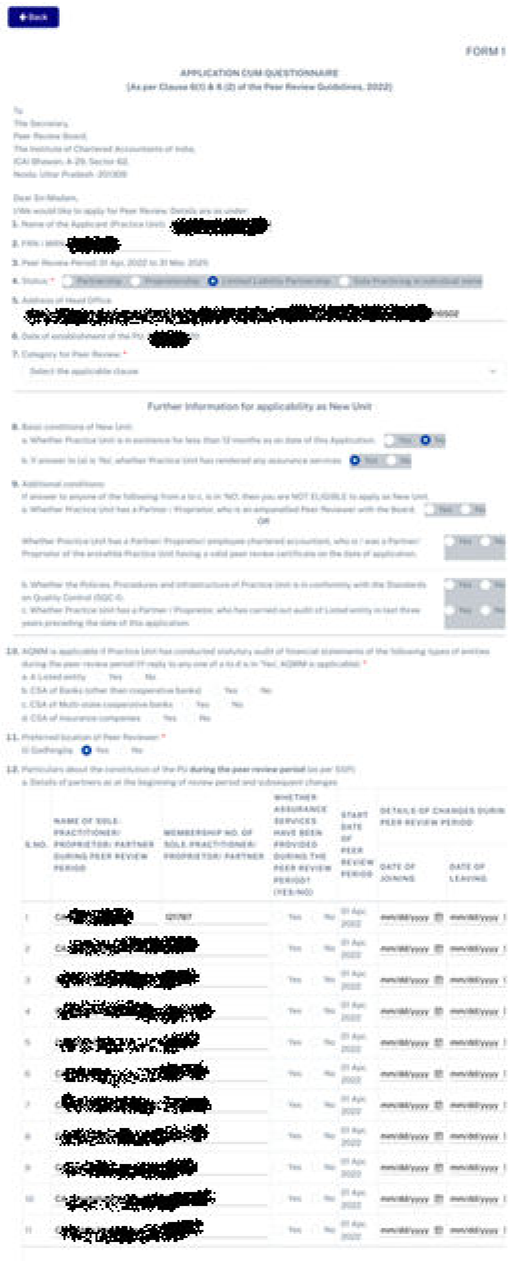
- **Review Summary Cards**: Displays the total number of reviews till date, total pending reviews, and total active reviews for quick reference.
- **Calendar View**: Offers a monthly calendar interface to view and track important dates and review schedules.
- **Notifications Panel**: Lists recent updates and system-generated notifications, such as PR allotments or form-related actions.
- **Action Buttons**:
  - *Request Certificate Extension*: Enables users to submit a request for extending the certificate validity.
- **Left Navigation Menu**: Left panel navigation includes Dashboard**,** Notifications, and Review List**.**

Application Cum Questionnaire – Form 1

Purpose:

Application for initiation of Peer Review.

This form appears only when the Practice Unit selects to the question *"Whether Practice Unit Has Rendered Any Assurance Services?"*



Instructions to Fill Form 1:

1. **Prefilled Details:**
   - Some Fields are **auto-filled**.
2. **Firm Status (Point 4):**
   - Choose one of the following firm types:
     - Partnership
     - Proprietorship
     - Limited Liability Partnership (LLP)
     - Sole Practicing in individual name

3. **Category for Peer Review (Point 7):**
    - Use the dropdown to select the applicable clause under which your firm qualifies for peer review.
4. **New Unit Applicability (Point 8 & 9):**
    - Answer Yes/No to questions.
    - Note: If any of the conditions under 9(a–c) are answered **"No"**, the unit is **not eligible** to apply as a new unit.
    - If user will select yes from this list further details /section will be activated.
5. **AQMM Applicability (Point 10):**
    - Indicate whether the PU has conducted audits for any of the entities such as mentioned in clause:
        - Statutory audit of a Listed Entities
        - CSA of Banks (other than cooperative banks)
        - CSA of Multi-state Cooperative Banks
        - CSA of Insurance Companies
        - If answer to all above is No, option to assess AQMM voluntarily will appear.
6. **Preferred Reviewer Location (Point 11):**
    - Confirm if your preferred Peer Reviewer (PR) location is as displayed or select otherwise.
7. **Partner Details (Point 12):**
    - This section lists all partners/sole practitioners.
    - For each partner:
        - Confirm if they rendered assurance services.
        - Provide the date of joining and leaving (if applicable).
        - You may add/remove partner details using +/- icon based on necessary changes during the peer review period.

b. Details of branch/es as at the beginning of review period and subsequent changes

S.NO.	BRANCH CODE	ADDRESS OF BRANCH OFFICE	WHETHER ASSURANCE SERVICES HAVE BEEN PROVIDED DURING THE PEER REVIEW PERIOD? (YES/NO)	START DATE OF PEER REVIEW PERIOD	DETAILS OF CHANGES DURIN PEER REVIEW PERIOD	
					DATE OF OPENING	DATE OF CLOSING
1	002	[redacted]	Yes No	01 Apr, 2022	08/11/2020	12/01/2022
2	003	[redacted]	Yes No	01 Apr, 2022	08/11/2020	11/13/2023
3	004	[redacted]	Yes No	01 Apr, 2022	08/11/2020	06/15/2023
4	005	[redacted]	Yes No	01 Apr, 2022	08/11/2020	12/13/2022
5	007	[redacted]	Yes No	01 Apr, 2022	12/13/2022	01/01/1970

3. Name of the partner nominated for the Peer Review process: *

MRN: 168175 (CA. Ram Pundlik

Name of Partner: CA. [redacted]

Mobile No.: [redacted]

Email Id: [redacted]

4. Gross receipts of the Practice Unit (both H.O. and branch/es) for the peer review period figures (₹ in Lakhs):

GROSS RECEIPTS OF PRACTICE UNIT (BOTH H.O. AND BRANCH/ES)	FY 2022-23	FY 2023-24	FY 2024-25	TOTAL RECEIPTS FOR THE PEER REVIEW PERIOD
From Assurance functions / Services only				
Gross receipts as per Books of account (All Services) *				
Average gross receipts of Practice Unit				

5. Whether any Partner/Proprietor/Sole Practitioner/Employee of Practice Unit has been found guilty by the Disciplinary Committee/ Board of Discipline during the peer review period and upto date of this application. * Yes No

6. Whether provided assurance services during peer review period to an entity without having Peer Review Certificate despite peer review being mandatory under its Phase I/II/III/IV? * Yes No

7. Details of assurance /attestation engagements signed during the peer review period.

S. NO.	NAME OR CODE OF CLIENT	TYPE OF ASSURANCE ENGAGEMENT	SIGNING YEAR OF THE ENGAGEMENT	NAME OF BRANCH / HO OF PU	NAME OF SIGNING PARTNER / PROPRIETOR/SOLE-PRACTITIONER	WHETHER OBTAINED THROUGH TENDER?	WI IS EN
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1		Select	Select	Sel	Select	Yes No	

Choose File No file chosen Upload Sample Document

QUESTIONNAIRE

GENERAL CONTROLS

(Based on SQC 1)

The Standard on Quality Control i.e. SQC-1 has been made mandatory by ICAI on and from (1st April 2009). Hence, the PU is required to establish a system of 'Quality Control', designed to provide reasonable assurance that the PU and its personnel comply with professional standards; regulatory, legal and ethical requirements.

Broadly, PU system of quality control should include policies and procedures addressing leadership responsibility, ethical requirements, acceptance and continuance of client relationship, Human Resources, Engagement Performance and Monitoring etc.

A Questionnaire based on these criteria is given below:

Notes:

i. The application of SQC-1 will depend on various factors such as the size and operating characteristics of the PU and whether it is part of network.

ii. Refer to implementation Guide to SQC1: https://resource.cdn.icai.org/20913frpubcd_aasb1.pdf

Section 1 *

b. Branch Details During Peer Review Period

- List all branches active during the peer review period.
- For each branch:
  - Some details will be auto filled.
  - Indicate if **Assurance Services** were provided (`Yes/No`).

3. Nomination of Partner for Peer Review Process

- Select the name of the partner who will be the **official nominated point of contact, if any** for the Peer Review process.
- On selection, the following details will be auto-populated:
  - Name of Partner
  - Mobile Number
  - Email ID

4. Gross Receipts of the Practice Unit

- Enter year-wise financial details for the Peer Review period:
  - **From Assurance Functions/Services only**
  - **Gross Receipts from All Services** (as per books of accounts)
  - The system will calculate the **Total Receipts** and **Average Gross Receipts** automatically.

5. Disciplinary Action Disclosure

- Declare whether **any Partner/Proprietor/Sole Practitioner/Employee** of PU has been found guilty by ICAI's Disciplinary Committee or Board of Discipline.
  - Select either **Yes** or **No**.
  - If Yes, provide further details.

7. Details of Assurance / Attestation Engagements

- Fill in information online about each engagement signed during the peer review period.
  - Fields include Client Name/Code, Type of Engagement, Signing Year, Branch/HO, Signing Partner's Name etc.
  - Click the green **"+"** button to add more rows for providing separately details of multiple assignments of same client or for different years.

- Alternatively, PU’s will have option to fill these details offline by using excel utility titled ‘Sample Document’ and upload the same.

- Click **Choose File** and select the relevant document.
- Click **Upload**.

QUESTIONNAIRE – GENERAL CONTROLS (Based on SQC-1)

The Standard on Quality Control i.e. SQC-1 has been made mandatory by ICAI on and from (1st April 2009). Hence, the PU is required to establish a system of ‘Quality Control’, designed to provide reasonable assurance that the PU and its personnel comply with professional standards; regulatory, legal and ethical requirements. Broadly, PU system of quality control should include policies and procedures addressing leadership responsibility, ethical requirements, acceptance and continuance of client relationship, Human Resources, Engagement Performance and Monitoring etc.

Section 1: Leadership Responsibilities for Quality within the Firm

This section assesses the tone at the top and leadership’s commitment to quality.

LEADERSHIP RESPONSIBILITIES FOR QUALITY WITHIN THE FIRM

S.NO.	POLICIES AND PROCEDURES	REMARKS/YES/NO/NA
1	Does the PU have a Quality Control Manual in place?	Yes No
2	Whom has the firm entrusted with the responsibility for developing, implementing, and operating the Firm’s QC system?	Select
3	Who is ultimately responsible for ensuring the effectiveness of the firm’s System of QC and setting a tone that emphasizes the importance of quality?	Select
	Whether the same has been formally documented and agreed	

Section 2: Ethical Requirements

Evaluates the firm's adherence to ethical principles including independence, integrity, and confidentiality.

ETHICAL REQUIREMENTS

S.NO.	POLICIES AND PROCEDURES	REMARKS/YES/NO/NA
1	**Which of the following procedures does the PU have in place for ensuring that the personnel adhere to ethical requirements those contained in the code:**	
(i)	Does the PU have designated Independence and Ethics Partner who is responsible for all aspects of independence and ethics of the PUs partners and professional staff	Yes No
(iii)	Is the Partner same as QC Partner?	Yes No
	Has the PU established a system for identifying all services	

Section 3: Acceptance and Continuance of Client Relationships and Specific Engagements

Determines if proper procedures exist for evaluating risk and client integrity before accepting or continuing engagements.

Acceptance and Continuance of Client Relationships and Specific Engagements

S.NO.	POLICIES AND PROCEDURES	REMARKS/YES/NO
1(i)	Whether PU documents the decisions taken relating to acceptance and continuance of client relationships/ engagements?	Yes No
1(ii)	Does PU maintain a client engagement/ acceptance and continuance form?	Yes No
1(iii)	Who is responsible for completing the client engagement/acceptance and continuance form?	Select
2	**Which of the following processes does the PU have in place when accepting or deciding to continue a client relationship:**	
(i)	Informing Firm personnel of the policies and procedures for	Yes No

Section 4: Human Resources

Focuses on recruitment, training, competency, and workload management of team members.

Human Resources

S.NO.	POLICIES AND PROCEDURES	REMARKS/YES/NO/NA
1	Which of the procedures does the PU have in place for managing the Human Resource function:	
(i)	Does the PU have a designated individual to be responsible for managing Human Resource function?	Yes No
(ii)	How frequently the designated person/ PU evaluate the PUs personnel needs?	______
(iii)	Is there a formal documented process for hiring by the PU, covering:	
a)	Does the PU have an established criterion for determining which individuals would be involved in hiring process?	Yes No

Section 5: Engagement Performance

Reviews how the firm ensures engagement quality, documentation, supervision, and consultation.

1(i)	Does the PU plan for performing engagements in accordance with professional standards and regulatory and legal requirements?	Yes No
2.	Does the PU conduct pre-assignment meeting with the clients, liaison office etc. to understand the preparedness of the client to start the professional functions.	Yes No
3.	Does the PU prepare and document Audit Summary Memorandum to provide the history of the planned risks, the audit procedures which mitigated the risk, conclusions on controls etc.?	Yes No
4.	Does the PU prepare standardized forms, checklists and questionnaires used in performance engagements?	Yes No
5	Does the team leader/Engagement Partner keep a track of the audit findings, other significant issues at various stages of the engagement	Yes No

Section 6: Monitoring

Assesses how the firm monitors its quality control policies and procedures.

	adopted?	
2	Who is responsible to evaluate the Quality and Control policies and procedures to ensure the relevance, adequacy, effectiveness and appropriateness with current trends?	Select
3	How frequently are the processes and the procedures related to QC revised?	
4	When was the last revision to the Quality Control policies and procedures carried out?	
5.(i)	Did the PU follow ongoing consideration and evaluation system of quality controls?	Yes No
5.(ii)	If yes, what document is in place to establish the same	
6	**Which of the following monitoring procedure, the PU has in place for QC:**	

Audit Quality Maturity Model (AQMM)

To assess whether the **Audit Quality Maturity Model (AQMM)** is applicable to the Practice Unit based on the types of audits conducted during the peer review period.

Triggering Condition:

- AQMM becomes **active automatically** when the user selects **"Yes"** to **any one** of the following in **Point 10** of Form 1:
    - Statutory audit of a **Listed Entity**
    - **CSA** of Banks (other than cooperative banks)
    - **CSA** of multi-state cooperative banks
    - **CSA** of Insurance Companies
    - If answer to all above is No, option to assess AQMM voluntarily will appear.

AQMM –Overview:

Once activated, AQMM Section introduces a **point-based assessment** to determine the **Maturity Level** of the Practice Unit.

ON	SECTION	BASIS	CRITERIA	CRITERIA	POINTS	SCORE
	(i)	Revenue from audit and assurance services	Score based on percentage of revenue from audit and assurance services such as statutory audit, tax audit, internal audit, Sustainability audit, social audit, Certification etc. of total revenue. The average revenue of the firm for the period under review is to be considered.	If the % of revenue from audit and assurance services to total revenue is:		5
				More than 80% but less than or equal to 100%	5	
				More than 60% but less than or equal to 80%	4	
				More than 40% but less than or equal to 60%	3	
				More than 20% but less than or equal to 40%	2	
				More than 0 % but less than or equal to	1	

Final Submission – Captcha & Save

Purpose:

To complete the application process submission entering the captcha, and saving or submitting the form.

- I confirm that I have gone through the Peer Review Guidelines 2022. (https://resource.cdn.icai.org/72010prb57960-peer-review-guidelines-2022.pdf)

Signature
Name of the Member: [redacted]
(Proprietor/Head In charge Partner/ Sole Practitioner)
MRN: [redacted]
Date: 09 May, 2025

Captcha
Enter captcha
4f365

Save as Draft
Save & Submit

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Steps to Finalize and Submit the Form:

1. **Review Details:**
   - Ensure that all sections of the application and questionnaire have been correctly filled.
   - The bottom section displays:
     - **Name of the Member** (auto-filled)
     - **MRN (Membership Registration Number)**
     - **Date** of form completion
2. **Captcha Verification:**
   - Enter the alphanumeric code exactly as shown in the captcha image.
   - If unreadable, click the **refresh icon** to generate a new code.
3. **Choose Action:**
   - **Save as Draft**:
     - Click this button if you wish to save your progress and return later.
     - Useful if you want to re-check or update any entries before final submission.
   - **Save & Submit**:
     - Click this to **officially submit** the completed form to the Peer Review Board.
     - Once submitted, you may not be able to edit the form further.

Verification After Form Submission

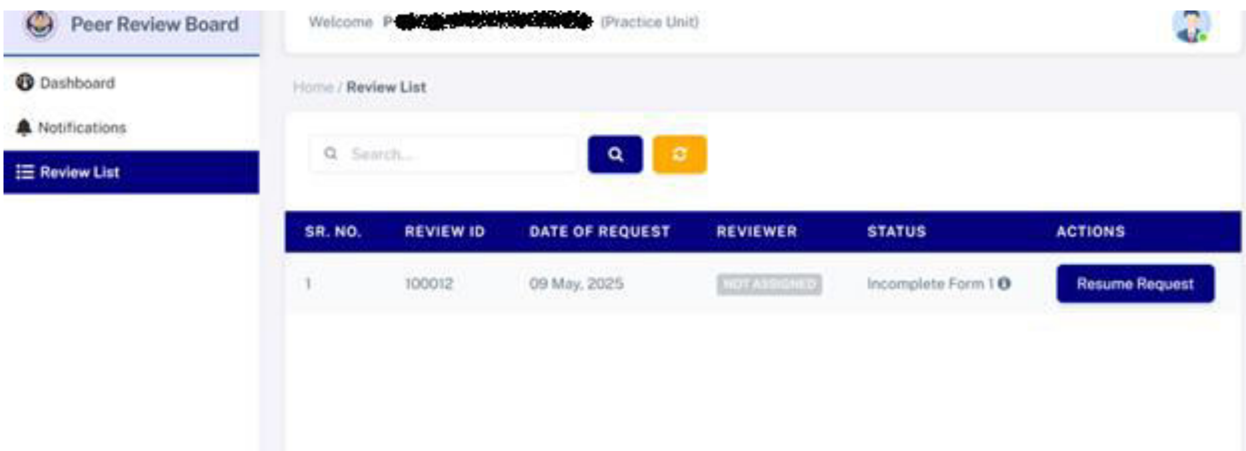
To authenticate the submission of the Peer Review Application and Questionnaire by verifying the identity of the Practice Unit's authorized signatory.

Steps for OTP Verification:

1. **OTP Screen Navigation:**
    - After clicking **“Save & Submit”**, the system redirects the user to an **OTP (One-Time Password)** verification screen.
2. **OTP Delivery:**
    - An OTP is sent to the **registered mobile number** of the Head Incharge of the PU (as per ICAI records).
    - A message is displayed confirming that the OTP has been sent.
3. **Enter the OTP:**
    - Enter the 6-digit OTP received via SMS into the provided input box.
4. **Submit OTP:**
    - Click **Verify** or **Submit** to complete the authentication.

Review List

To view the current status of your Peer Review request, check assignment details, and resume an incomplete form if needed.

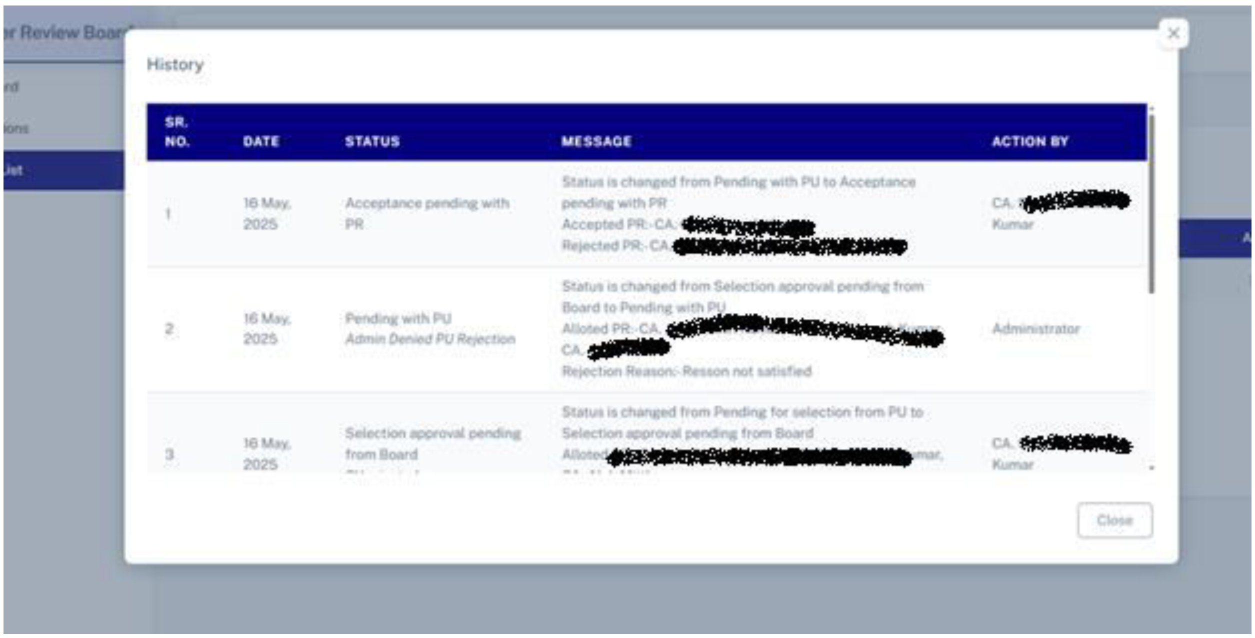


Once the form is submitted and OTP is verified, the user is redirected to the **Review List** tab. Here's what each column means:

Field	Description
SR. NO.	Serial number of the entry
REVIEW ID	Unique identifier for your Peer Review request
DATE OF REQUEST	Date on which the request was generated
REVIEWER	Displays assigned reviewer (If not yet assigned, shows "NOT ASSIGNED")
STATUS	Current stage of the request (e.g. Incomplete Form 1, Under Review, etc.)
ACTIONS	Allows you to take relevant action such as resuming a pending form

Viewing Application History (for PU users)

When the **History icon** is clicked from the **Review List**, a pop-up appears showing the complete history of the application status updates.



The history table includes the following columns:

Field	Description
SR. NO.	Serial number of each status update entry.
DATE	The date when the status was updated.
STATUS	The current status along with any sub-status (e.g., "Pending with PU", "Acceptance pending with PR").
MESSAGE	A detailed message showing the change in status, assigned reviewers (PRs), and rejection reasons (if applicable).
ACTION BY	The name or role of the user who performed the action

Post-Submission Status

To help the Practice Unit (PU) track the progress of their Peer Review once a reviewer is assigned and the review process is underway.

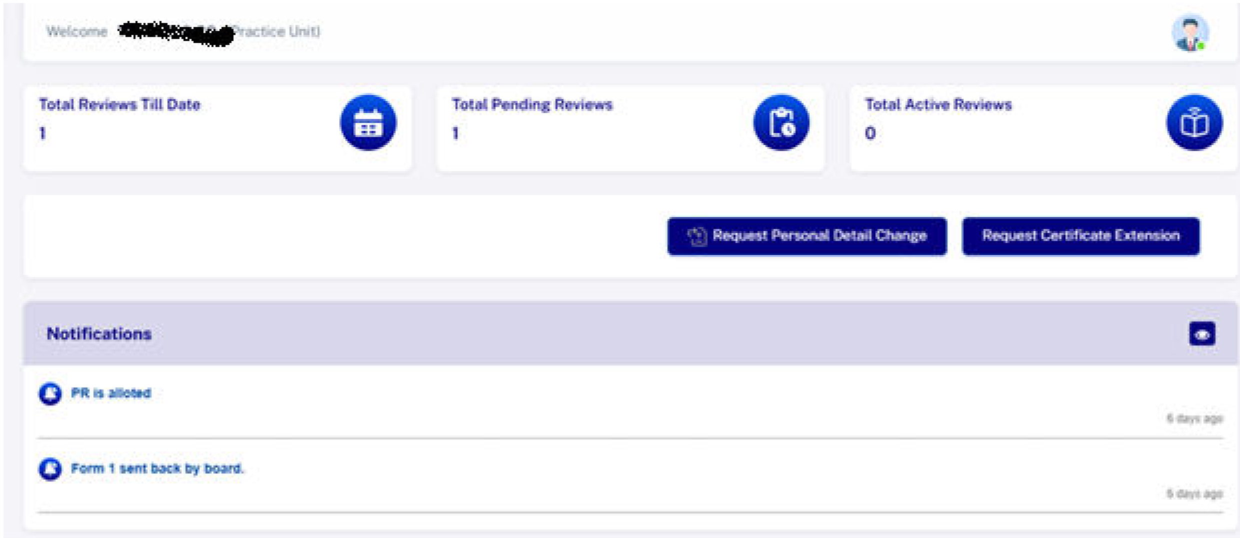
Field	Description
SR. NO.	Serial number of the request
REVIEW ID	Unique identifier for the review
DATE OF REQUEST	Date on which review was initiated
REVIEWER	Name of the reviewer (now shown in a **blue badge**)
STATUS	Status shows **"Pending for agenda"** once the reviewer submits the report
ACTIONS	**1. View Details** • Opens a full summary of the review request. **2. View Certificate** • This option appears **once the Peer Review Certificate has been officially issued**.

Admin Review

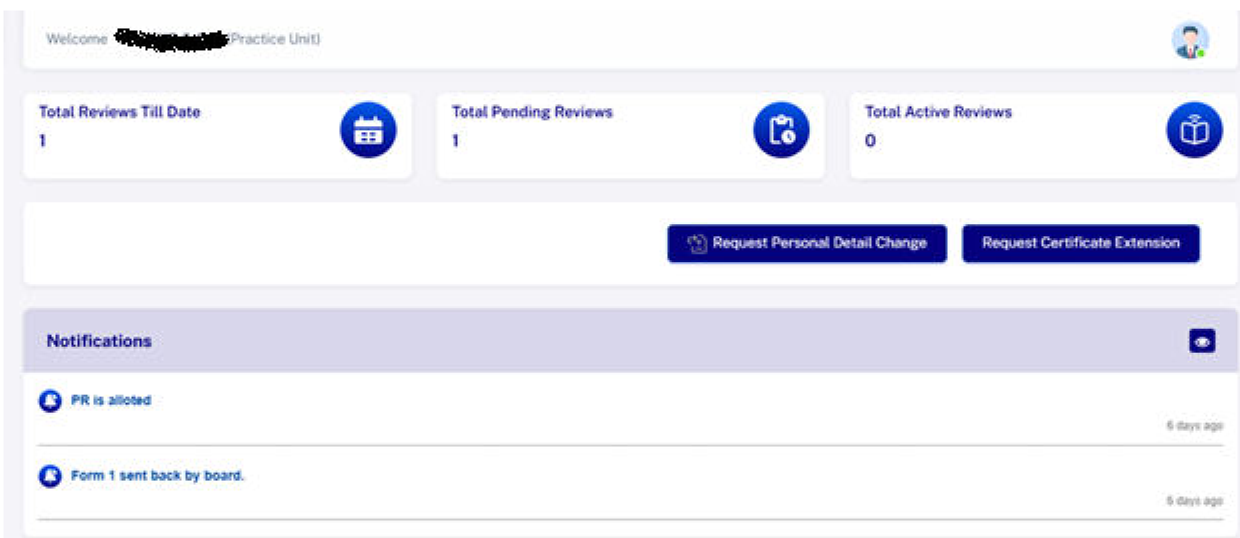
To ensure that the details submitted by the Practice Unit (PU) in **Form 1** meets all regulatory and documentation standards before the peer review proceeds further.

- The admin reviews the application for completeness, correctness, and conformity with Peer Review Guidelines.
- If the application is correct and meets the required norms, the admin will assign three Peer Reviewers (PR's), from which the PU can select the desired one.

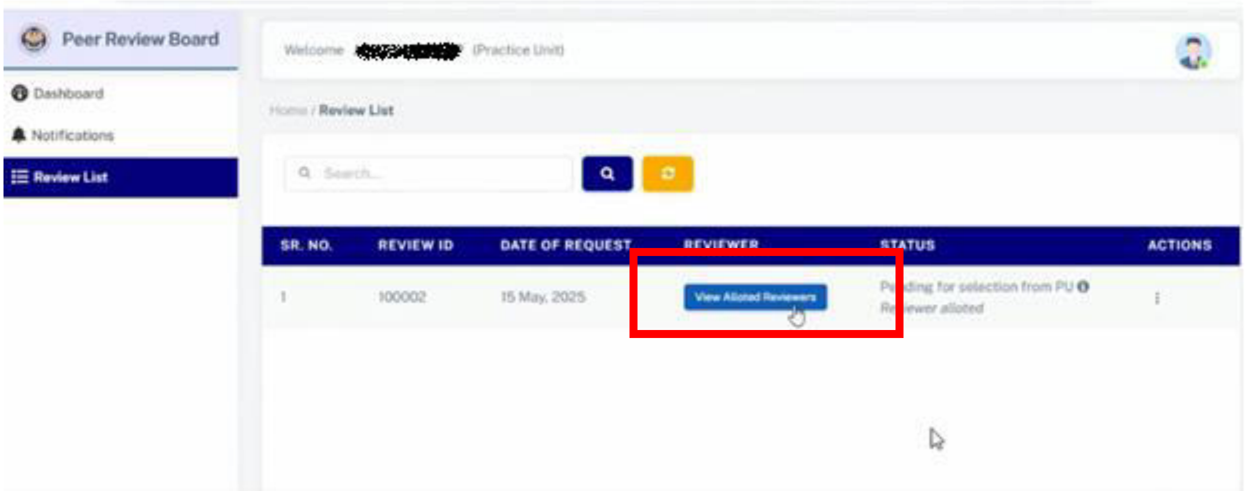
- **On the PU Dashboard**, under Notifications, the PU can review the PRs allotted to them.



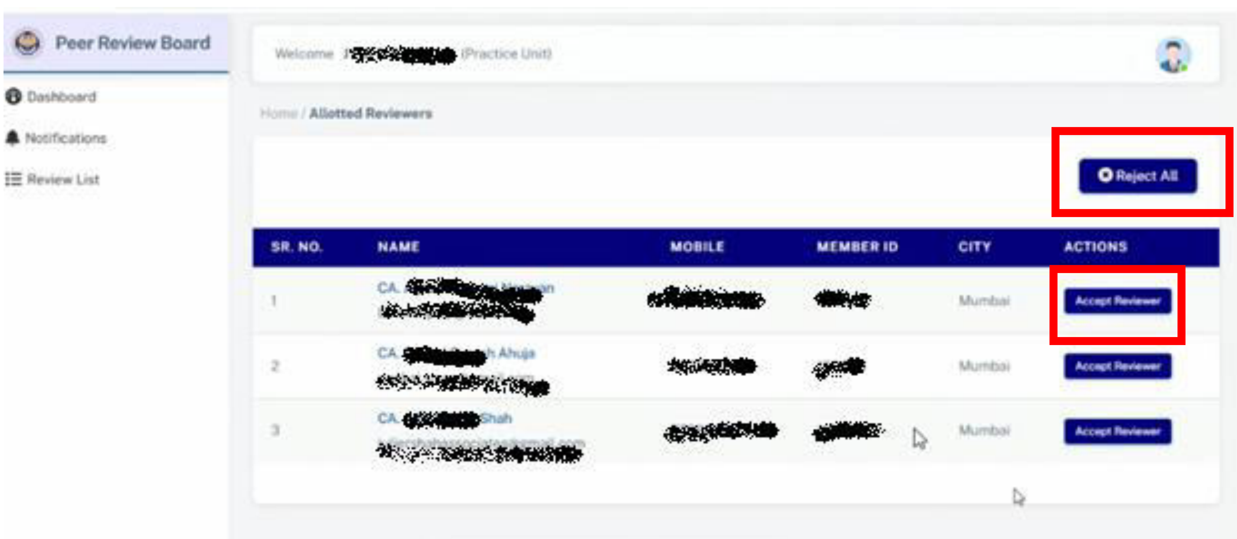
- If the admin identifies any missing, inconsistent, or incorrect information: The application status is changed to **"Sent Back for Correction"**.
  - A **notification is triggered** to the PU (via system and/or email).
  - Remarks or instructions for correction are attached by the admin.



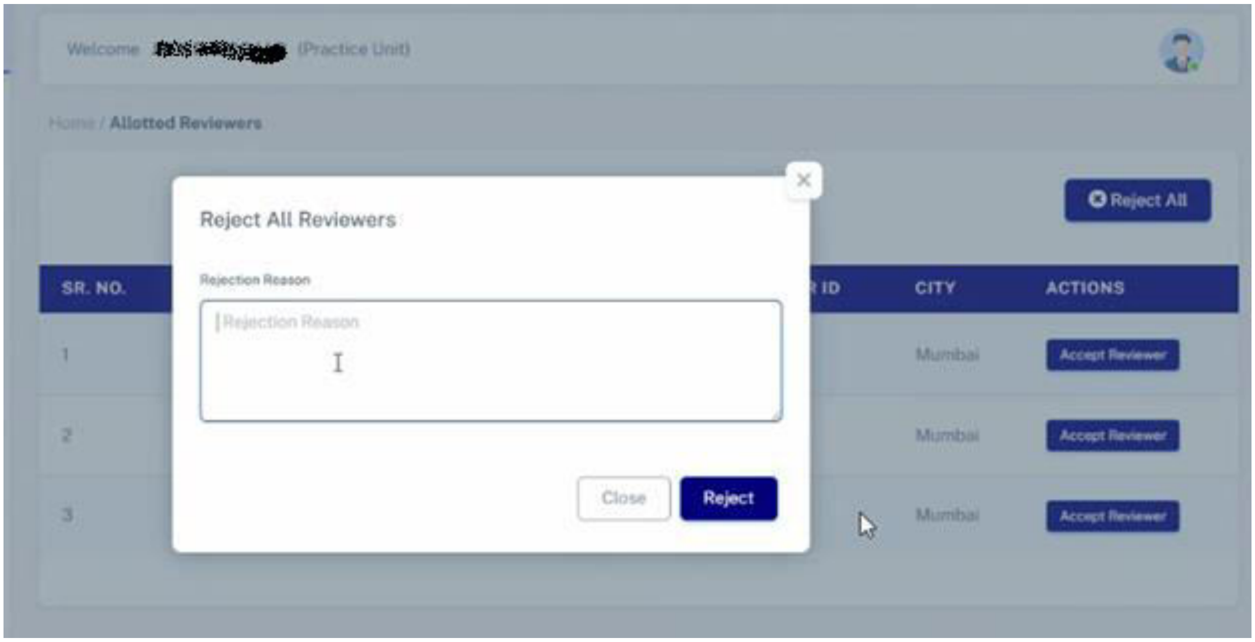
- Under the **Review List** section, the PU can view the PR's allotted to their application, as shown in the screenshot below:



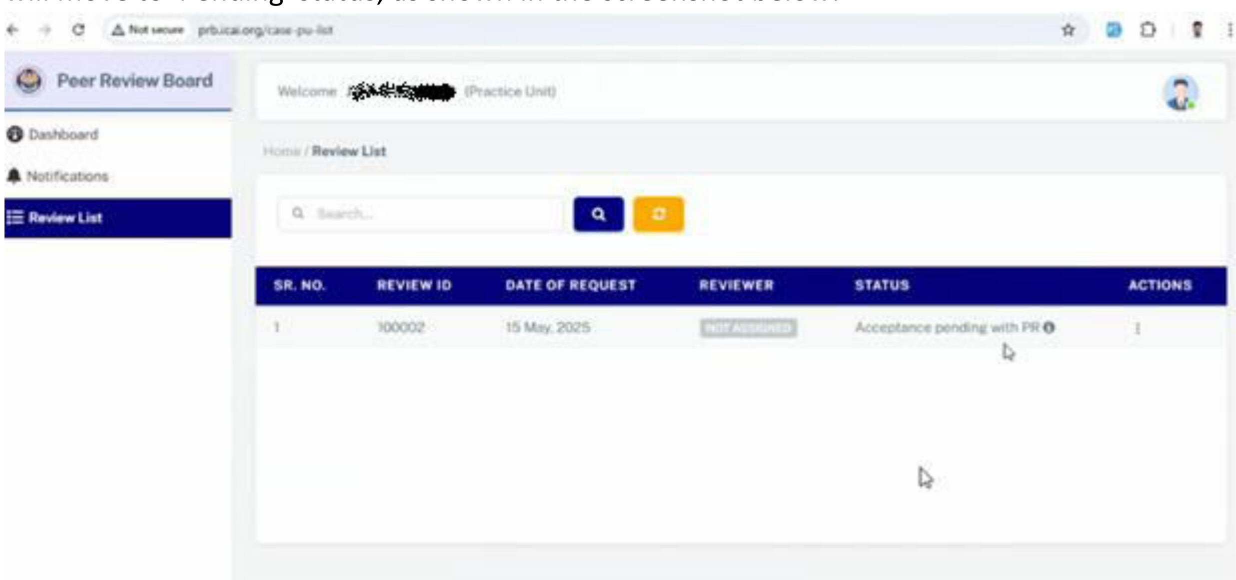
- Upon clicking 'View Allotted Reviewers,' the PU can see the list of three PR's assigned to them and has the option to either accept one request or reject all three.



- In case the PU chooses to reject all three requests, they must provide a valid reason for rejection. The request will be forwarded to the admin. If the admin reviews and approves the reason, a new set of PR's will be reallotted to the PU.



- In case the PU accepts the request of a PR, the reviewer will be notified, and the request will move to 'Pending' status, as shown in the screenshot below:

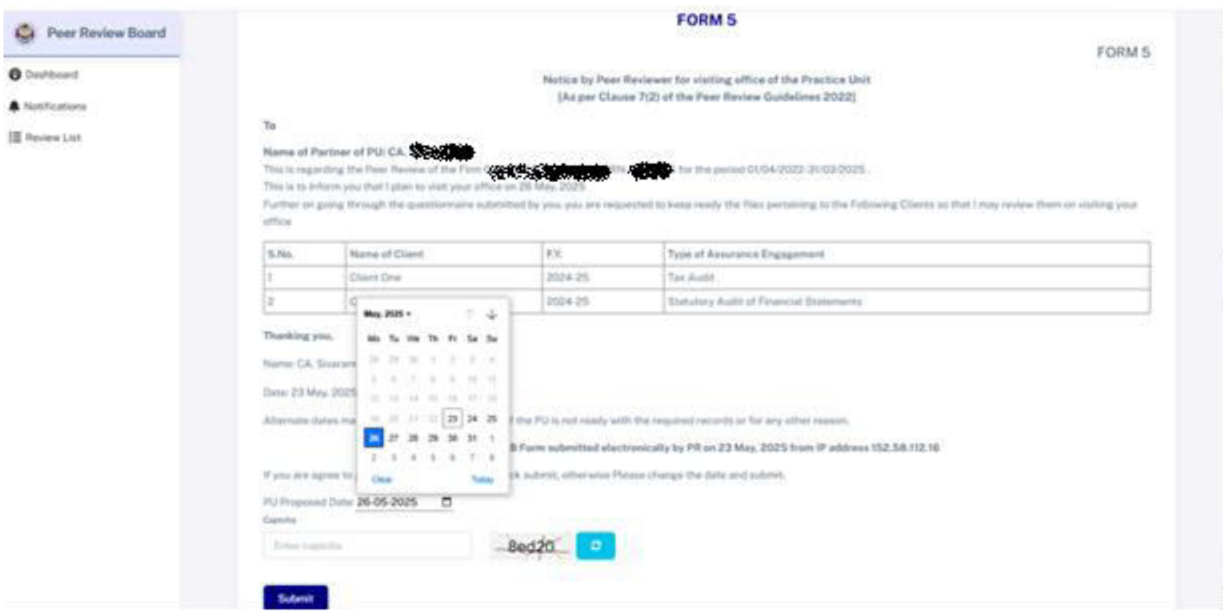


Two Step Process

Form 5

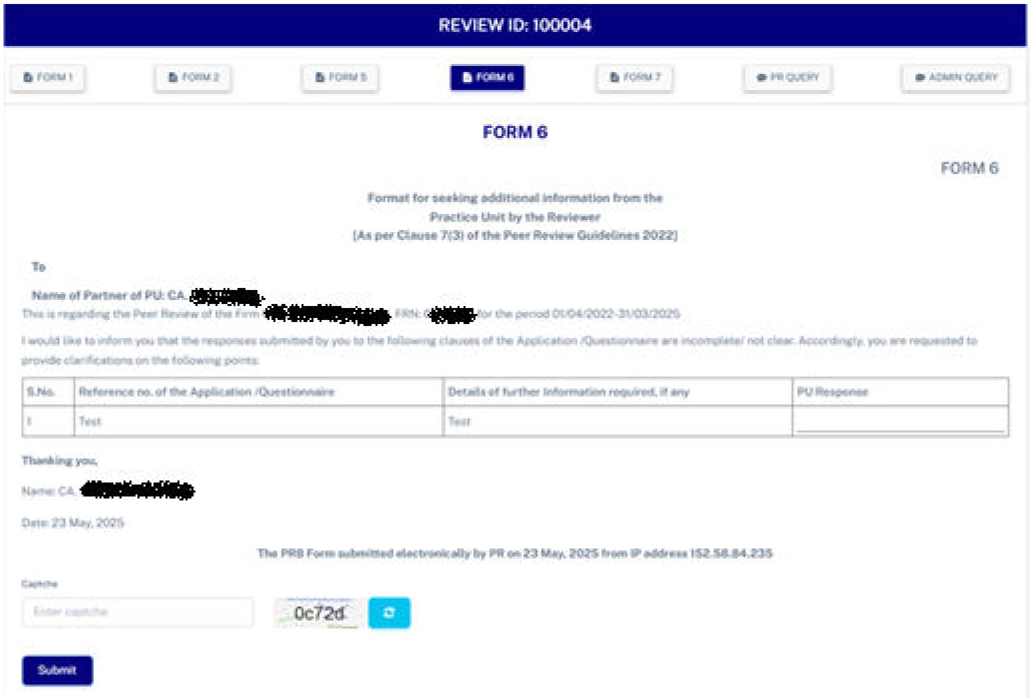
Once the Peer Reviewer (PR) fills and submits **Form 5** with the proposed visit date, the Practice Unit (PU) can view the suggested date.

The PU may either accept or submit the form as it is or modify the visit date before submission, as demonstrated in the screenshot below.



Form 6

Once the Peer Reviewer completes and submits **Form 6**, it is forwarded to the Practice Unit (PU) for his response, after adding response PU can submit the form.


REVIEW ID: 100004

FORM 1 | FORM 2 | FORM 5 | FORM 6 | FORM 7 | PR QUERY | ADMIN QUERY

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 [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	PU Response
1	Test	Test	

Thanking you,

Name: CA [redacted]

Date: 23 May, 2025

The PRB Form submitted electronically by PR on 23 May, 2025 from IP address 152.58.84.235

Captcha

Enter captcha

0c72d

Submit

Form 7

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.


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: 23 May, 2025

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

Dear Sir/Madam,

Our Firm CA [redacted] FRN [redacted] applied for Peer Review on 22 May, 2025

The Peer Reviewer was appointed by the Board on 23 May, 2025 However, the Peer Review process has been initiated but is yet to be completed due to the following reason:

1. Test
2. Test
3. Test

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 24 May, 2025 And the report will be submitted to the Board by 24 May, 2025

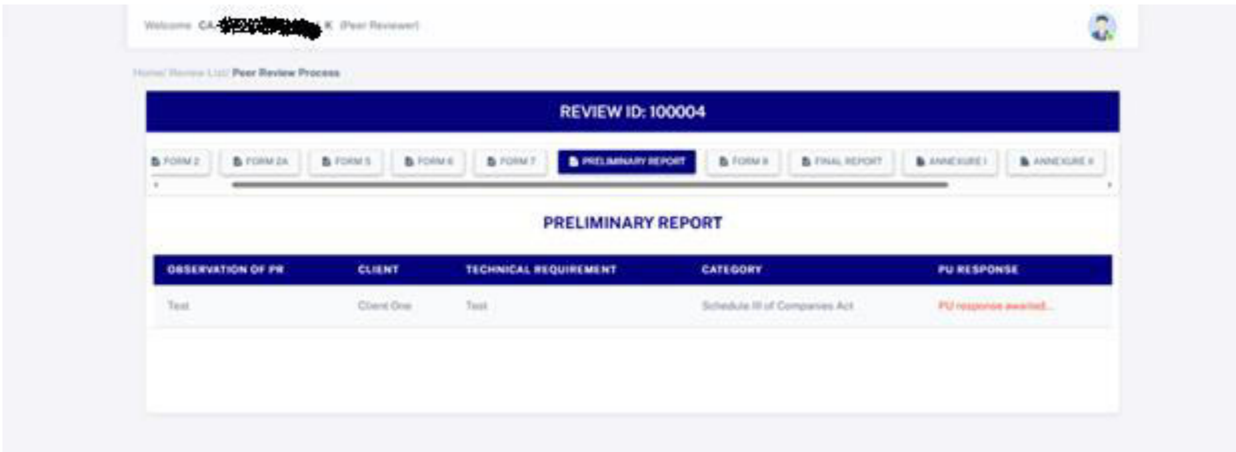
Thanking You,
Yours faithfully

Signature
Name of Partner of PU CA [redacted]
(Membership No) [redacted]

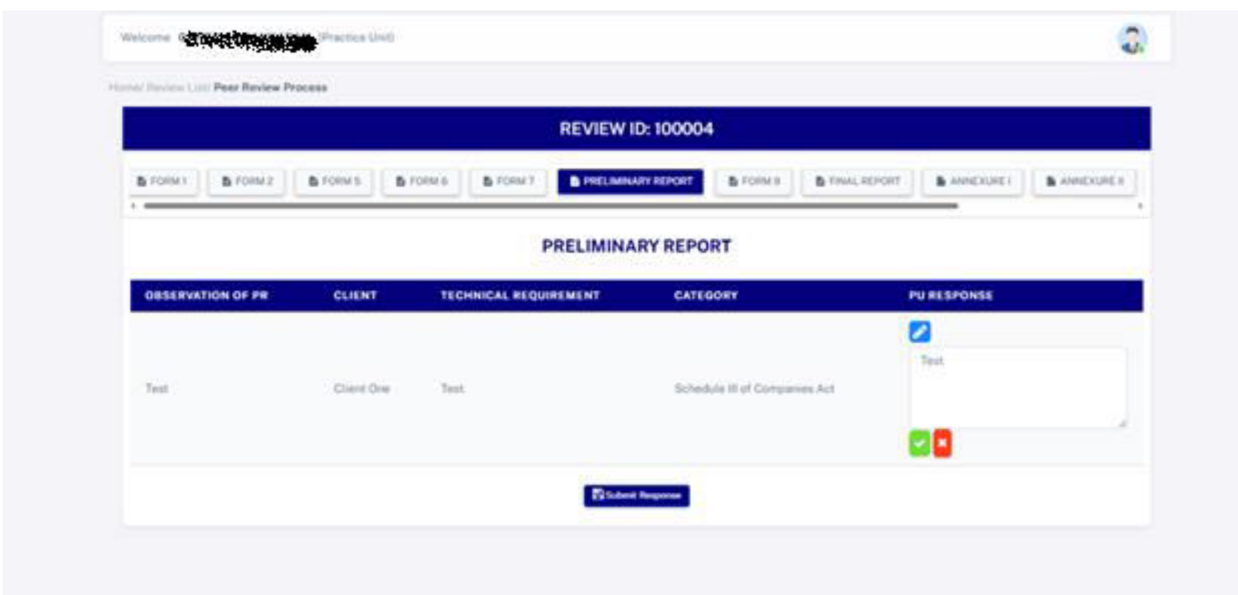
Signature
Name of Peer Reviewer CA [redacted]
(Membership No.) [redacted]

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

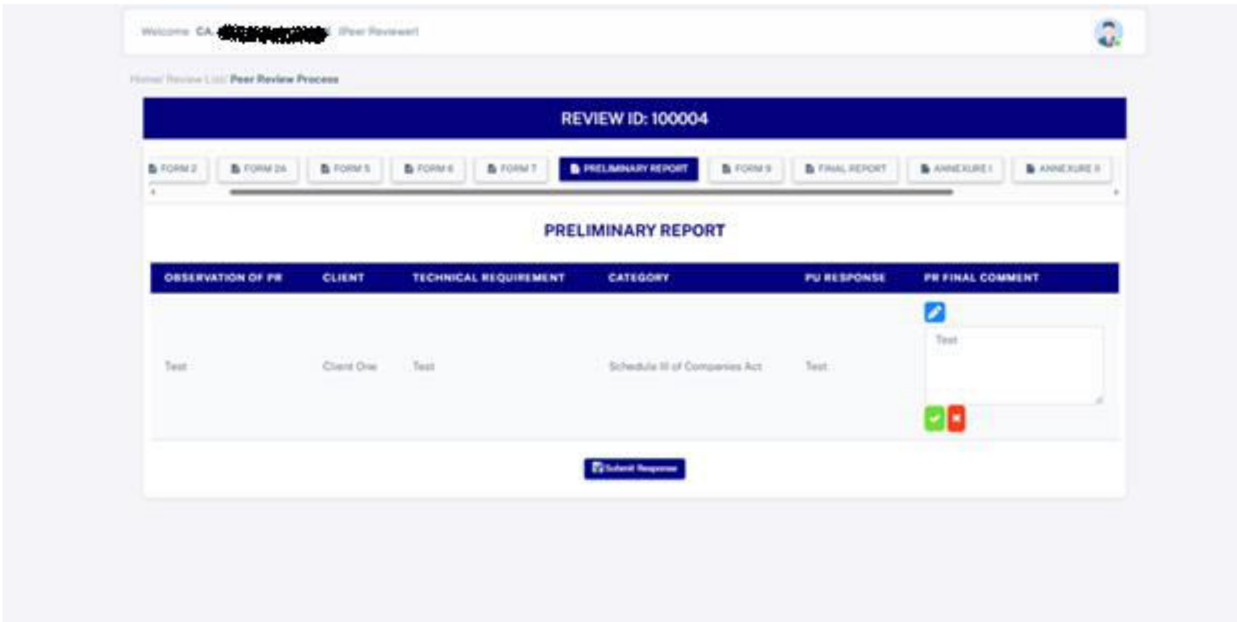
Preliminary Report Once Form 5 is submitted by the PU, the Preliminary Report becomes visible to the PR Reviewer. This report is used to note key observations on the PU's compliance, practices etc. PR submits the report, it moves to "Awaiting PU Response."

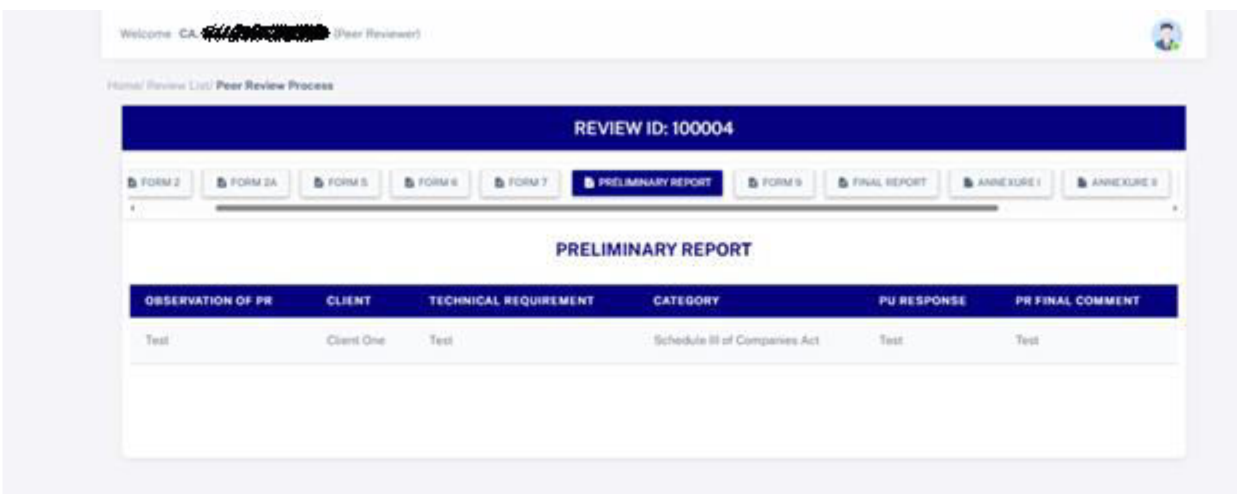


- Once the PR submits the preliminary report, the PU will review it, add their response, and submit it back to the PR.



- Once the PR receives the PU response on report & then PR will submit the final comment.





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.