

193A—11.3(542) System of internal quality control. If the firm has not performed any attest or compilation services prior to the application for renewal, the firm shall have in place a system of internal quality control prior to the commencement of an engagement including attest or compilation services and shall come into compliance with the peer review requirement within 18 months of completion of an engagement including attest or compilation services.

[ARC 7715B, IAB 4/22/09, effective 7/1/09; ARC 2152C, IAB 9/30/15, effective 11/4/15]