

Link for Further Information and reference on Peer Review

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| Particulars | Web Link |
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| ICAI Peer Review Board | https://www.icai.org/post/peer-review-board |
| Peer Review Guidelines 2022 | https://resource.cdn.icai.org/72010prb57960-peer-review-guidelines-2022.pdf |
| Peer Review Manual Volume I | https://resource.cdn.icai.org/60103prb48957peer-review-manual.pdf |
| Peer Review Manual Volume II | https://resource.cdn.icai.org/73049peer-review-manual-v2.pdf |
| Handbook on Peer Review Forms | https://resource.cdn.icai.org/73050prb48957handbook-advisories-new.pdf |
| Illustrative Time Schedule - Revised – 20 days time period | https://resource.cdn.icai.org/72016prb57960-itsprp.pdf |
| Cost/Fees of Peer Review- Revised | https://resource.cdn.icai.org/72015prb57960-cpr.pdf |
| Sample Selection Criteria | https://resource.cdn.icai.org/72066prb57994.pdf |
| Peer Review of New Units | https://www.icai.org/post/peer-review-of-new-units |
| Peer Review Mandate dt 11 th April 2022 | https://www.icai.org/post/peer-review-mandate-roll-out-revised |
| Further Deferment of 2 nd Phase of Peer Review Mandate dt 19 th July 2023- | https://www.icai.org/post/further-deferment-of-second-phase-of-peer-review-mandate |
| Revised Applicability of Peer Review Mandate (Phase II & III) | https://resource.cdn.icai.org/79567prb63546.pdf |
| Applicable forms of Peer Review- Pdf and word File version with certain clarifications | https://www.icai.org/post/prb-applicable-forms |
| Peer reviewer Final Report and annexure, other than New units, (Revised) – <ul style="list-style-type: none"> Annexure I; Annexure II; Annexure III ; & Model Final Report | https://www.icai.org/post/prb-formats-annexures-mfr-its-cpr |
| Implementation Guide SQC 1 | Click Here |
| AQMM Guidance Note | Click here |
| Implementation Guide SA 230 (Revised 2022) | Click here |
| Sample Working Paper- Illustrative Formats- ICAI | Click here |

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| Practitioners' Guide Audit of Small Entities (Revised 2020 Edition) | Click here |
| Ready Reference on Engagement & Quality Control Standards | Click here |
| DCMM Guidance Note | Click here |