

Appendix B

An Illustration of a List of Accounting and Auditing Engagements¹

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<i>Client Code</i>	<i>Period Covered</i>	<i>Level of Service Provided (LS)²</i>	<i>Initial Eng.</i>	<i>Must-Select (MS)³</i>	<i>Other Practice Areas/ Industries (O)⁴</i>	<i>Foreign Ops</i>	<i>Subject to SEC Independence Rules (SEC)</i>	<i>Name of Partner</i>	<i>Approx. Total Hours⁵</i>
10001	9/30/2019	25	N	13	150	N	N	White	500
10002	6/30/2019	25	N	5	150	N	N	White	210
10003	10/31/2019	9	Y		190	Y	Y	Smith	350
10004	6/30/2019	9	N	7	125	N	N	Jones	275
10005	6/30/2019	9	N	380	380	N	N	Watson	110
10006	12/31/2019	9	N		325	N	N	Watson	245
10008	9/30/2019	14	N		240	N	Y	Smith	100
10009	6/30/2019	30	N		260	N	N	Smith	110
10010	6/30/2019	40	Y		260	N	N	Smith	20
20001	12/31/2019	30	Y		165	N	N	Smith	100
20002	3/31/2019	26	N	5	120	N	N	White	125
20003	4/30/2019	30	N		250	N	N	Jones	45
20004	3/31/2019	40	N		250	N	N	Jones	35
20005	6/30/2019	40	N		250	N	N	Jones	20
30001	12/31/2019	62	N		165	N	N	Smith	50
30002	3/31/2019	45	N		250	N	N	Jones	40
30003	6/30/2019	45	N		250	N	N	Jones	60
30004	9/30/2019	61	Y		312	N	N	Jones	40
30005	4/30/2019	61	Y		195	N	N	Jones	50
30007	12/31/2019	50	N		217	N	N	White	80
30008	12/31/2019	55	N		217	N	N	White	20
Total									2585

¹ Ordinarily include engagements with reports with financial statement periods ended during the peer review year.

² Use the codes set forth in "Codes Used in PRIMA" article in PRIMA "Help" at <https://aicpa.org/prima>.

³ See footnote 2.

⁴ See footnote 2.

⁵ Total hours should include only the time from the completed trial balance to the issuance of the accountant's or auditor's report on the financial statements. Total hours do not include clerical, computer entry, payroll services, or taxes.