

Submission of Working Papers to OSCP

Team and Review captains performing reviews for Ohio firms are required to submit all review documents via Sharefile. A reviewer folder has been created for you. Once you have been approved to perform a peer review, a review file folder will be placed within your reviewer folder so that you can upload the firm's review files when you have completed the review. The review documents should be uploaded to Sharefile within 30 days of the exit conference date or by the firm's peer review due date, whichever date is earlier. The information should be submitted as ONE .pdf document in the following order, at a minimum, as applicable:

1. For System Reviews:

- Report Letter and Letter of Response, if applicable
- Team Captain Information Sheet
- Reviewer (LOR) Response Form
- Summary Review Memorandum
- Matter for Further Consideration (MFC) Forms, if applicable
- Disposition of Matter for Further Consideration (DMFC) form, if applicable
- Finding for Further Consideration (FFC) forms, if applicable
- Written Representations from Management of the Reviewed Firm
- Any other relevant documents

2. For Engagement Reviews:

- Report Letter and Letter of Response, if applicable
- Review Captain Checklist
- Review Captain Information Sheet
- Reviewer (LOR) Response Form
- Matter for Further Consideration (MFC) Forms, if applicable
- Disposition of Matter for Further Consideration (DMFC) form, if applicable
- Finding for Further Consideration (FFC) forms, if applicable
- Written Representations from Management of the Reviewed Firm
- Any other relevant documents

Note that other working papers on these peer reviews are subject to oversight procedures and may be requested at a later date.

Should you have any questions related to using Sharefile or general peer review questions, please contact the OSCP Peer Review Team at (614) 764-2727 or (800) 686-2727 via email to: peerreview@ohiocpa.com.

Thank you for your support and cooperation with the peer review program!