

AICPA Employee Benefit Plan Audit Quality Center

Our firm is a member of the Employee Benefit Audit Quality Centers of the American Institute of Certified Public Accountants. RINA has satisfied the peer review requirements of the AICPA. We take pride in the quality of our work and welcome the opportunity to have that quality affirmed by outside reviewers. We also welcome their suggestions for improving our practice. A copy of our most recent peer review report is available upon request.

Our Quality Commitment:

As a member of the American Institute of CPAs Employee Benefit Plan Audit Quality Center, we are committed to adhering to the highest quality standards by voluntarily agreeing to the Center membership requirements, which include designating a partner responsible for our employee benefit plan audit practice, establishing quality control programs, performing annual internal inspection procedures, and making our peer review report findings publicly available.

At RINA, our goal is to continue to enhance our quality initiatives within our employee benefit plan audit practice to deliver the highest quality audit services possible.

What is the Center and why was it established?

The Employee Benefit Plan Audit Quality Center is a firm-based voluntary membership center for firms that audit employee benefit plans, including pension, health and welfare, and 401(k) plans subject to the Employee Retirement Income Security Act (ERISA) under the regulatory authority of the U.S. Department of Labor (DOL).

The AICPA established the Center to help CPAs perform quality audits by providing resources and guidance to help them navigate the increased complexity of employee benefit plan auditing.

How does the Center benefit you as the client?

As a member of the Employee Benefit Plan Audit Quality Center, our CPA firm has made a commitment to adhere to significant quality and continuing education standards that ensure you will receive a high-quality audit.

As a Center member, we receive comprehensive resources to assist us in performing employee benefit plan audits. We receive up-to-date information on a variety of technical, legislative and regulatory subjects that we then apply to your employee benefit plan audit to help ensure that you are in compliance with the appropriate standards and changes in

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regulation. These resources help us respond nimbly to new standards and requirements to ensure the efficiency of your audit engagement.

In addition, the Center provides us with an opportunity to network and exchange information with others within the Employee Benefit Plan auditing community via an Online Member Discussion Forum, conferences and teleconferences so that we can continue to learn and enhance our approach to our employee benefit plan audit engagements. We can then leverage these practices we learn in our audit methodologies to help perform the highest quality audits possible.

How does Center membership impact the audit team that is conducting your organization's audit?

Our firm is committed to ensuring that our audit personnel are well trained to deliver employee benefit audit services. Further, our Center membership dictates that we document a program that consists of on-the-job training and minimum CPE requirements for all personnel conducting employee benefit plan audits to ensure that they stay current on the applicable professional standards, rules and regulations for ERISA employee benefit plan audits. This translates into a highly competent team of auditors who are knowledgeable in the unique requirements of quality employee benefit plan auditing and ensures that we deliver the reliable, accurate information you need to prepare your plan's summary annual report and confidently manage your plan.

What are the quality requirements of the Center?

In addition to the resources and information on current regulations and standards affecting audits, the Center requires our firm to adhere to significant membership requirements including designating a partner to be responsible for our employee benefit plan audit practice, meeting quality control standards and establishing annual internal inspection procedures. This inspection includes a review of our firm's employee benefit plan audit practice by individuals with specific knowledge of ERISA employee benefit plan audits and standards. The review must be made available to our firm's peer reviewer, who conducts a review and evaluation of our firm's auditing and accounting functions so we can meet state licensing, federal regulatory and/or AICPA membership requirements. In addition, we must make our peer review findings publicly available.

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