







# Peer Review

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Compilations performed when the compiled financial statements are not expected to be used by a third party (management use only), when no compilation report is issued		X
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If a firm is required to have a System Review, all the engagements listed above would be subject to selection for review, ordinarily based on periods ending during the year under review, except for financial forecasts or projections and agreed upon procedures. Financial forecasts or projections and agreed upon procedures with report dates during the year under review would be subject to selection.