

TSCPA Peer Review Committee
Resolution Regarding Requests for Extensions of Due Dates

The TSCPA Peer Review Committee will only grant extension requests submitted in PRIMA, citing the reasons for the request, offering an alternate date for the review or corrective action, and received prior to the due date of the review or corrective action, and for the following reasons: (a) a merger or dissolution is involved, (b) time is needed to complete a major engagement, (c) absence or loss of key individuals significant to the conduct of the review or corrective action, (d) corrective action is more effectively measured or accomplished by a delay in its completion, and (e) other extraordinary circumstance that, in the Committee chair's judgment, warrant an extension; and

Written requests for extension will be considered on a case-by-case basis by the Committee Chair or the Chair's designee.

Revised September 28, 2022

Revised October 27, 2021

Revised October 4, 2019

Adopted October 26, 2006