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## **Proposed Regulatory Language**

### **CALIFORNIA CODE OF REGULATIONS TITLE 16. Professional and Vocational Regulations**

#### **Article 6 – Peer Review, § 42. Exclusions.**

- (a) The following shall be excluded from the peer review requirement:
- (1) Any of a firm's engagements subject to inspection by the Public Company Accounting Oversight Board as part of its inspection program.
  - (2) Firms, which as their highest level of work, perform only ~~compilations where no report is issued~~ preparation engagements (with or without disclaimer reports) in accordance with the provisions of the Statements on Standards for Accounting and Review Services (SSARS).

**NOTE:** Authority cited: Sections 5010 and 5076, Business and Professions Code.  
Reference: Section 5076, Business and Professions Code.