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AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

ISO 9001 Quality System Manual




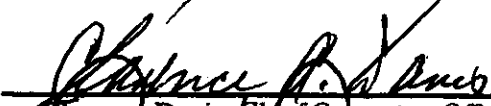
ISO 9001 Quality System Manual

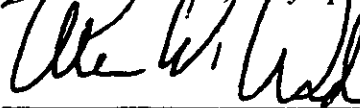
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Quality Sponsors

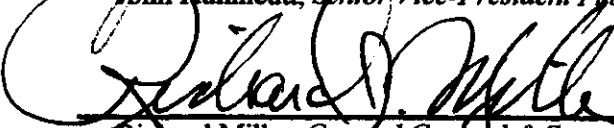
Senior Management Team



Barry Melancon, *President and CEO* 2-15-01
Date


Clarence Davis, *Chief Operating Officer* 2-15-01
Date


Alan Anderson, *Senior Vice-President, Public & Professional Interest* 2-15-01
Date


John Hunnicutt, *Senior Vice-President Public Affairs* 2-15-01
Date


Richard Miller, *General Counsel & Secretary* 2-15-01
Date


Jay Rothberg, *Vice-President, Office of the CEO* 2-15-01
Date

Quality Management Team



Cecil Nazareth, *Senior Manager, Management Representative* 2/15/01
Date

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Section 1 – AICPA and the CPA Profession

1.1 INTRODUCTION

Purpose and Scope

The purpose of this manual is to define the policies of the AICPA relating to the Institute's Quality System. AICPA's Quality System is based on the International Standard, ISO 9001:1994 revision. This Quality System Manual applies to the four AICPA facilities:

1211 Avenue of the Americas
New York, NY 10036

Harborside Financial Center
201 Plaza Three
Jersey City, NJ 07311

1455 Pennsylvania Ave. NW
Washington, DC 20004

1720 Lake Pointe Drive-Suite 117
Lewisville, TX 75057

Responsibility and Authority

It is the responsibility of AICPA management to ensure that the policies defined in this Quality System Manual are implemented and maintained. All AICPA employees are responsible to adhere to the policies established in this Quality System Manual. The Quality Management Team oversees the day-to-day activities.

1.2 AICPA OVERVIEW

History of the AICPA

The American Institute of Certified Public Accountants and its predecessors have a history dating back to 1887, when the American Association of Public Accountants was formed. In 1916, the American Association was succeeded by the Institute of Public Accountants, at which time there was a membership of 1,150. The name was changed to the American Institute of Accountants in 1917 and remained so until 1957, when the name was again changed to the American Institute of Certified Public Accountants. The American Society of Certified Public Accountants was formed in 1921 and acted as a federation of state societies. The Society was merged into the Institute in 1936 and, at that time, the Institute agreed to restrict its future members to CPAs. In May 1997, AICPA Council approved the creation of a student membership category.

Important AICPA Bodies

Members: The AICPA is a member organization. As of July 31, 2000 the membership comprised of 337,454 members: 39.4% in public accounting, 46.4% in business and industry, 2.3% in education, 4.2% in government, and 7.7% miscellaneous or retired.

Governing Council: The governing body of the AICPA with 263 members from every state and U.S. licensing jurisdiction. Council meets twice a year and is responsible for establishing the Institute's general policy.

Board of Directors: Acts as the executive committee of Council, directing Institute activities between Council meetings. The 23-member board meets five times a year and includes 16 directors; three representatives of the public; the chair, vice chair, and immediate past chair; and the president, who is a member of the Institute staff.

Joint Trial Board: Provides for uniform enforcement of professional standards by adjudicating disciplinary charges for both AICPA and state society memberships.

Boards and Committees: various boards, committees, task forces, and Institute staff carry out The Mission of the AICPA.

The AICPA restructured its committee process. The new structure represents a shift from a committee-exclusive to a new, committee/task force-based system. The new model is directed at increasing the opportunities for volunteers and the targeted use of their expanding set of knowledge, skills and expertise. Under the new structure, task forces will work like current committees, but will be project-based and of limited duration. To ensure that we can access a talent pool of active volunteers, we have created a skill database (called skillscape) to gather each member's specific expertise and areas of interest. The technology to support this effort is part of the AICPA's commitment to achieving a "Web-first" work philosophy, and will include a state-of-the-art knowledge management system.

Standing committees support four specific functions:

- By-laws required committee operations
- Strategic initiatives
- Quality assurance and public protection functions
- Member benefits/coordination matters

To uncover and prioritize emerging trends a group of 100 members was formed (G100). The group came up with five new task forces in the areas of professional ethics, service to members in industry, accounting standards, student internships and field study, and technology.

AICPA Teams: Consist of AICPA staff whose primary role is to support boards, committees, and task forces and carry out the activities agreed to within the committee process. Specific member-focused teams are formed to serve certain section of the membership. Finally, there are support teams that perform the day-to-day activities of the AICPA. The organization chart is available on KNET

AICPA Services and Products: To fulfill its mission the AICPA provides a wide range of services and products to its members and the general public.

Services include but are not limited to:

- Standard setting
- Promotion of the CPA profession
- Practice monitoring
- Professional ethics
- Political lobbying
- Information hotlines
- Knowledge Management Services
- Member services
- Affinity/insurance programs

Products include but are not limited to:

- Conferences
- Online Continuing Professional Education Library (“InfoBytes”)
- The CPA Examination
- Publications, including magazines, newsletters, books, and other professional literature
- Training and educational products

1.3 AICPA Strategic Themes

- Enabling Members to Deliver
- Driving Markets to Members
- Mobilizing the Membership Behind the Institute
- Representing Members
- Establishing Rules and Regulations
- Protecting the Public Interest
- Being More Competitive in the Marketplace

AICPA performs an active role in the following:

Advocacy: Serves as the national representative of CPAs before governments, regulatory bodies, and other organizations in protecting and promoting members' interests

Certification and Licensing: Seeks the highest possible level of uniform certification and licensing standards and promotes and protects the CPA designation.

Communications: Promotes public awareness and confidence in the integrity, objectivity, competence, and professionalism of CPAs and monitors the needs and views of CPAs.

Recruiting and Education: Encourages highly qualified individual to become CPAs and supports the development of outstanding academic programs.

Standards and Performance: Establishes professional standards; assists members in continually improving their professional conduct, performance, and expertise; and monitor such performance to enforce current standards and requirements.

:9001 Scope and AICPA Relationship with Related Entities

2.1 ISO:9001 Scope and Related Entities

During 2000, the AICPA and State Societies Network, Inc. organized Shared Services LLC, a limited liability company, for the purpose of managing a consolidated membership database, which is currently under construction.

Additionally, the AICPA, with the authorization from the Board of Directors and Council, organized the Portal for the purpose of creating a CPA channel (electronic distribution of existing and future AICPA products) and cpa2biz (business-to-business e-commerce solutions) for clients of AICPA members. The new organization cpa2biz officially commenced operations on February 1, 2001. As a result some of the operations that existed within the AICPA were transferred to cpa2biz.

AICPA has decided that the ISO: 9001scope will not extend to the newly formed related entities i.e. cpa2biz or Shared Services LLC.

2.2 Long-Term Goals, Operating Objectives and Progress

Long-Term Goals (3-5 years)	Operating Objectives (18 months)	Progress
Reposition the profession in alignment with the vision	1. Enhance the branding of the profession	<ul style="list-style-type: none"> • Continues to preserve and enhance the hallmarks of the CPA designation. The AICPA supports and modernizes the audit process and independence rules, authorizes the Tax Executive Committee as a standard-setting body and recognizes the Federal Accounting Standards Advisory Board as the standard setter for federal government entities, and promotes CPAs' business skills and knowledge in the national advertising campaign. • The profession's unprecedented Vision Process receives high acclaim from prestigious national business communications organizations for its forward-looking approach and dynamic communications style. Awards were conferred for the project itself, for the "CPA Vision Final Report," and for the "CPA Image" television commercial and "Futurist" video. • The AICPA and seven foreign accountancy organizations formed a consortium to explore the feasibility, marketability and benefits of creating a new, global business professional designation as a way to capitalize on market opportunities in today's expanding international business environment.
	2. Continue development of a global designation i.e. "cognitor" initiative	
Create a vertical portal and a "web first" organization	3. Implement aspects of vertical portal	<ul style="list-style-type: none"> • Delivering on the promise of the Vision and maintaining a "Web First" strategy, the AICPA begins development of an Internet-based vertical portal "cpa2biz" (business-to-business e-commerce solutions) that will provide CPAs with resources, information and tools to better service small- to medium-sized clients and employers. The site also will help CPAs provide an electronic infrastructure that will position them effectively in the e-commerce phase of business transactions.
	4. Implement and fully exploit AICPA KnowledgeNET for use of AICPA committees and staff	<ul style="list-style-type: none"> • KnowledgeNET has been rolled out to all staff, State Societies and committee members. This collaborative tool has helped drive efficiencies through collaborative work.
	5. Implement "Web First" plan	<ul style="list-style-type: none"> • A "Web First" philosophy is announced, demonstrating the AICPA's commitment to maximize the power and potential of the Internet in current and future activities. Consistent with this strategic objective, exposure drafts begin to be available only from the Institute's Web site and the <i>Journal of Accountancy</i> goes online at the same time the printed magazine for that month is published. • The 2000 Top Ten Technologies Lists reflect an intensive focus on e-business and security issues, and indicate that CPAs should turn their attention to Web-enabled applications, XML (eXtensible Markup Language), bandwidth and other arenas affecting the profession's services and deliverables.
Significantly improve the value proposition for the AICPA membership	6. Develop and implement value-added CPE model for members (CPE objective)	<ul style="list-style-type: none"> • Launched InfoBytes in July 2000. Value-added CPE available to members for \$95 and to non-members for \$295. Currently, 1200 hours of continuing education is available to CPAs to obtain their CPE using this state-of-the art on-line library.
	7. Develop and implement "lead and innovate" plan for AICPA	<ul style="list-style-type: none"> • Should take affect after the new organizational changes take place.

Long-Term Goals (3-5 years)	Operating Objectives (18 months)	Progress
	<p>8. Renew our commitment to protecting the public interest</p>	<ul style="list-style-type: none"> • Pledging to aggressively resist enactment of a proposed rule on auditor independence by the SEC, the AICPA testifies at hearing before the Commission in September calling the proposals over-reaching. The Institute mobilizes the profession to voice its opposition to the proposal demonstrating that the very future of the profession is at stake. As put forth by the SEC, the proposal rule would significantly alter the accounting landscape. The AICPA successfully negotiated a rule more favorable to the profession. • To help auditors maintain independence, an interactive CD-ROM continuing professional education program is developed to review AICPA authoritative literature covering independence standards, SECPS independence requirements, SEC rules on independence and Independence Standards Board rules. • Member disciplinary actions are expanded and posted to the Web site, in keeping with the AICPA's mission of serving the public interest. While an abbreviated version continues to be published in <i>The CPA Letter</i>, the online write-ups provide more in-depth coverage of the violations and sanctions and include more educational information for members. • An independent panel validates that audit quality is sound. The profession's commitment and dedication to preserving the integrity of financial reporting has made and will continue to make our self-regulation program effective. Successful self-regulation has greatly contributed to creating the best and strongest financial reporting system and capital markets around the world.
	<p>9. Improve key existing services</p>	<ul style="list-style-type: none"> • To help members gain a competitive advantage in the marketplace, new affinity programs and benefits are introduced. Among them are partners that provide financial Web sites, offer compensation data and research software, assist with corporate filings and related services, process credit card transactions and Internet payments, and provide an online knowledge resource service. • Support the many areas in which members provide services, the AICPA launches the <i>Center for Investment Advisory Services</i> and introduces the Certified Information Technology Professional designation. It also reorganizes the volunteer committee structure, adding a number of task forces and expert panels that will be able to move quickly to address emerging issues. • Two more assurance services enter the marketplace. <i>CPA SysTrust™</i> intends to increase confidence in the systems that support a business or activity. <i>CPA Performance View™</i> facilitates an entity's development of a performance measurement system tailored to its unique mission and strategic plan. • A modularized format is proposed for <i>CPA WebTrust™</i> engagements, allowing clients to select the principle(s) most relevant to their businesses. The new model will be expanded to cover the business-to-business and Internet Service Provider marketplace and will allow the service to be more flexible to client needs.
	<p>10. Transition out of certain services - particularly non-Vision aligned services</p>	<ul style="list-style-type: none"> • To be considered during the next budget cycle.
<p>Significantly enhance our alliance with the state societies</p>	<p>11. Create a shared services model for use by the states and the AICPA</p>	<ul style="list-style-type: none"> • Virtually all of the U.S. accountancy jurisdictions partner with the AICPA in a shared services entity to improve the products and services available to the profession, maintain a national database of members, eliminate redundancies to reduce aggregate operating costs, and support the profession's Internet portal. The joint ownership venture also launches CPAWeb.org; a transitional Web site providing a single point of entry for many shared products and services that will fold into the portal.

Section 3 – New ISO Standard 9001-2000 and AICPA’s Transition Date

3.1 Highlights and Methodology of the New Standard & Illustration

The International Organization for Standards approved a new ISO standard 9001-2000 on December 13, 2000. All organizations currently registered under the old ISO 9001:1994 standard must transition to the new standard by December 31, 2003.

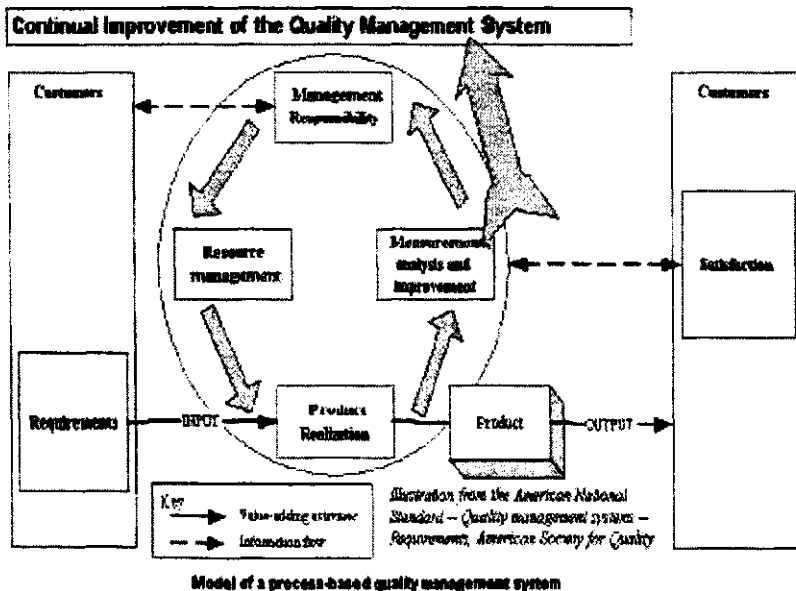
The new approach promotes the adoption of a process approach when developing, implementing and improving the effectiveness of a quality management system, to enhance customer satisfaction by meeting customer requirements.

For an organization to function effectively, it has to identify and manage numerous linked activities. An activity using resources, and managed in order to enable the transformation of inputs into outputs, can be considered as a process. The application of a system of processes within an organization, together with the identification and interactions of these processes, and their management, can be referred to as the “process approach”. Advantages of using a process approach are:

- Understanding and meeting customer requirements
- Need to consider processes in terms of added-value
- Obtaining results of process performance to determine effectiveness
- Continual improvement of processes based on objective measurements

The new model is based on the Plan-Do-Check-Act (PDCA) cycle:

- **Plan** – Establish the objectives and processes necessary to deliver results in accordance with customer requirements and the organizational policies.
- **Do** – Implement the processes.
- **Check** – Monitor and measure processes and product against policy objectives and requirements for the product and report the results.



- **Act** – Take actions to continually improve process performance.

3.2 Key Elements and Requirements of the New Standard

Quality Management System (“QMS”): The organization should establish, document, implement and maintain a quality management system.

Customer Focus: Top management should ensure that customer requirements are determined and are met with the aim of enhancing customer satisfaction.

Management Responsibility: Top management should review the organizations quality management system periodically to ensure its continuing suitability, adequacy and effectiveness. The review should include assessing opportunities for improvement and the need for changes to the QMS, including the quality policy and quality objectives.

Resource Management: The organization should determine and provide resources needed to a) implement and maintain the QMS and continually improve it, and b) enhance customer satisfaction by meeting customer requirements.

Human Resources: Personnel performing work-affecting product shall be competent on the basis of appropriate education, training, skills and experience.

Product Realization: The organization should plan, develop and execute products or services to meet customer needs.

Measurement, Analysis and Improvement: The organization should plan, measure, analyze and continuously improve the effectiveness of the QMS.

Continual Improvement: The organization should continually improve the effectiveness of the QMS.

3.3 AICPA's Transition Date

The AICPA plans to adopt the new standard and all offices and procedures will be phased into the new standard by March, 2002.

Section 4 – ISO Elements Mapping to Teams and Procedures

4.1 Management Responsibility

AICPA Mission Statement

The American Institute of Certified Public Accountants is committed to global preeminence in enabling its members to provide value-added services that optimize clients', employers' and other users' decision-making effectiveness, ever mindful of the profession's covenant to serve the public interest with integrity and objectivity.

AICPA Quality Policy

The statement that summarizes the AICPA's Quality Policy and relates to all AICPA activities, products, and services is:

"AICPA: Meeting Today's Challenges, Exceeding Tomorrow's Expectations"

Team Organization

Management defines the responsibility and authority of personnel who manage, perform, and verify work affecting the Quality System. Personnel performance management documents are utilized to define the requirements for each job function (see section 4.18, Training and Human Resources).

The AICPA utilizes Teams to achieve organizational objectives and results. Each Team operates according to the same management structure and techniques. The AICPA relies on its Teams to achieve objectives and meet the needs of its members. The management structure and methods common to all AICPA Teams are summarized on the following pages.

Resources Management

Senior management is responsible for identifying and providing appropriate resources for management, performance of work, and verification activities. Personnel independent of those having direct responsibility for the work being performed carry out verification activities, including ISO Internal Quality Audit activities.

Management Representative

AICPA's Management Representative for the Quality System is appointed by Executive Management and is identified on the appropriate Organization Chart. The Management Representative has the authority and responsibility to ensure that the requirements of ISO-9001: 1994 as defined in this Quality System Manual are effectively implemented and maintained. The Management Representative regularly reports to management regarding the current status of the Quality System and improvement opportunities (typically during the Management Review of the Quality System).

Management Review

AICPA Senior Management reviews the suitability and effectiveness of the quality system and maintains records of these reviews through a number of methods including conducting the following:

- Monthly meetings to review organizational results.
- An annual retreat to discuss vision and organization issues and customer satisfaction results
- No less than two Senior Management and Management Representative meetings to review the quality system (in conjunction with the monthly or annual senior management meeting or in separate meeting specifically for the purpose of quality.)

Topics reviewed during the Management Review of the Quality System include but are not limited to: (note: each topic might not be reviewed at each meeting but is reviewed no less than once per year)

- Suitability and compatibility of the AICPA Mission Statement and Quality Policy
- Definition and achievement of objectives related to the AICPA Quality Policy
- ISO Internal Quality Management Audit Reports (or a summary of those reports)
- Continuous process improvement initiatives (i.e., preventive and correction action issues)
- Professional Vision
- Efficiency and effectiveness of operations

Team with ownership of the process and related procedure:

- The Quality Management Team – President & CEO (4.1.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

Management Responsibility Procedure

The procedure on the following page describes the AICPA's strategic planning and resource management processes.

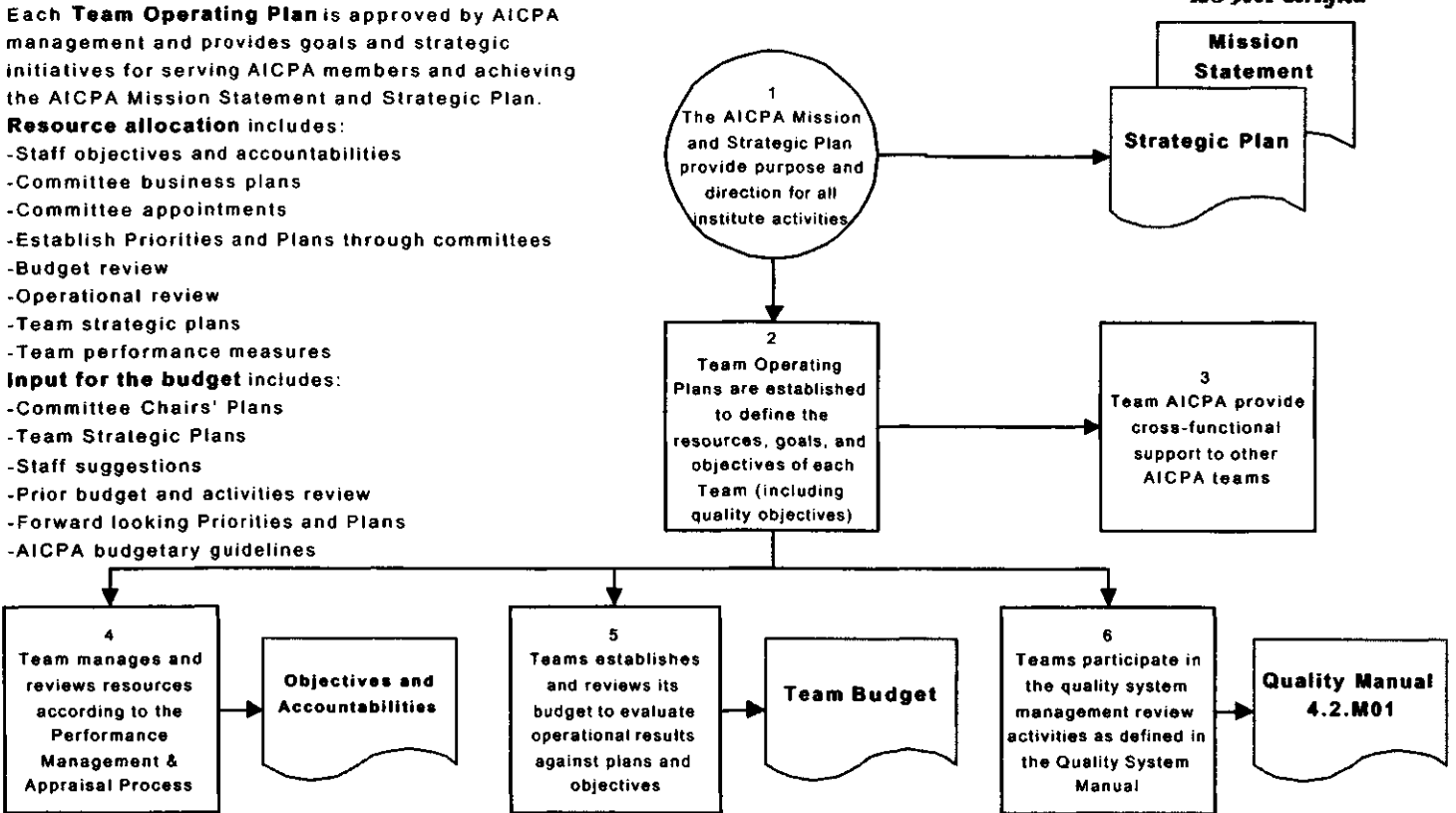
Each **Team Operating Plan** is approved by AICPA management and provides goals and strategic initiatives for serving AICPA members and achieving the AICPA Mission Statement and Strategic Plan.

Resource allocation includes:

- Staff objectives and accountabilities
- Committee business plans
- Committee appointments
- Establish Priorities and Plans through committees
- Budget review
- Operational review
- Team strategic plans
- Team performance measures

Input for the budget includes:

- Committee Chairs' Plans
- Team Strategic Plans
- Staff suggestions
- Prior budget and activities review
- Forward looking Priorities and Plans
- AICPA budgetary guidelines



Topics Reviewed during Management Review of the Quality System include but are not limited to: (note: each topic will be reviewed at least once per year by Senior Management and/or as recommended by the Management Representative).

Internal Quality Audits trends analysis are reviewed by Senior Management for suitability and effectiveness of the overall quality system through various methods, including:

- ISO Internal Quality Management Audit Reports (or a summary of those reports)

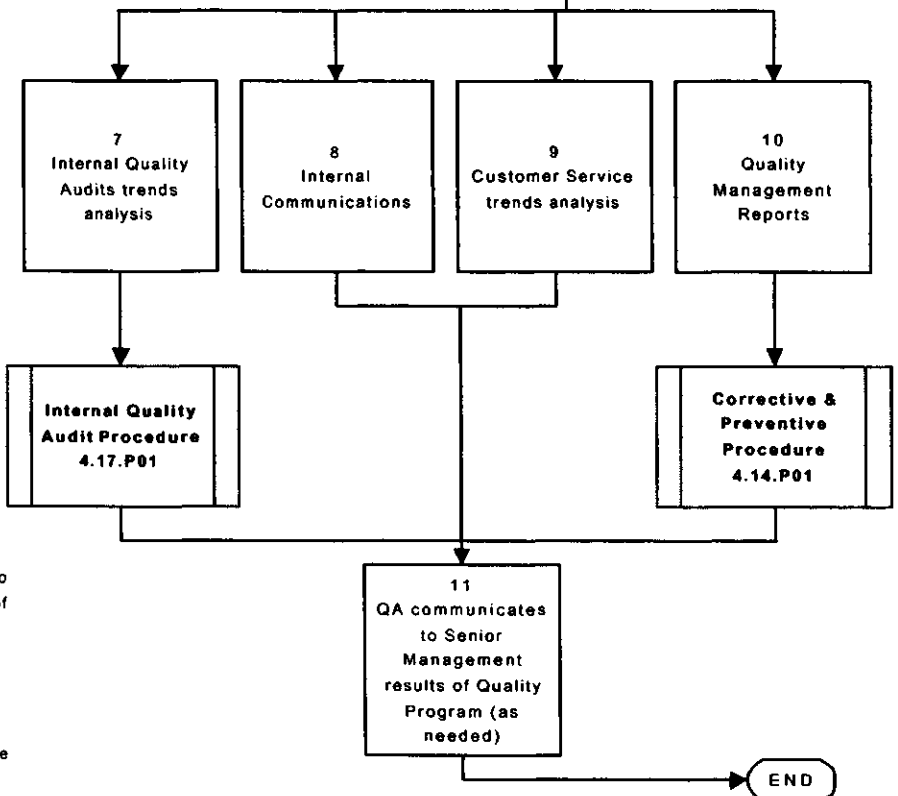
Internal Communications are performed monthly either by Senior Management, Quality Management and/or Public Relations team as needed to ensure adequate communications about the quality system and may include:

- Suitability and compatibility of the AICPA Mission Statement and Quality Policy
- Definition and achievement of objectives related to the AICPA Quality Policy
- Professional Vision

Customer Service trends analysis are reviewed by Senior Management. Reports may include analysis compiled by outside vendors, such as E-Satisfy.

Quality Management Status Reports are sent monthly to Chief Operating Officer in charge of QA to review status of quality system. These reports may include:

- QC (quality control) Checkups and report sent to teams about specific processes
- Quality recommendations or observations sent to teams about specific processes
- Continuous process improvement initiatives (ie., preventive and corrective action issues)

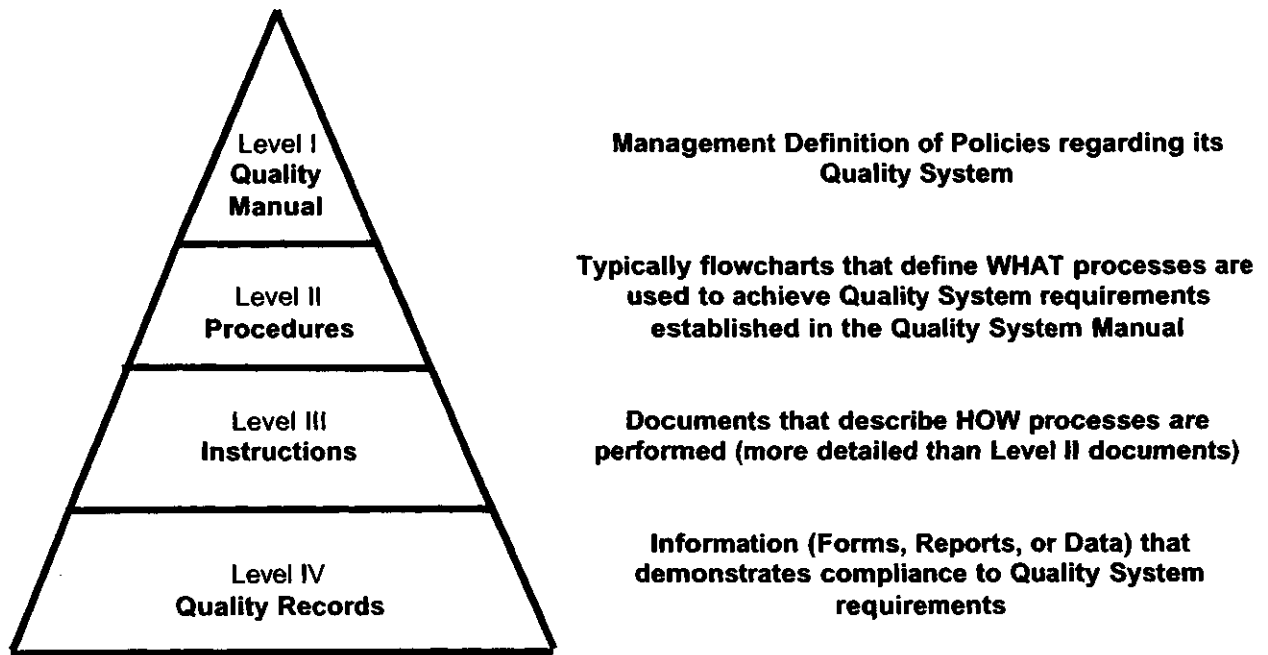


4.2 Quality System

It is the policy of the AICPA to maintain this Quality System Manual as an overview of its Quality System consisting of procedures, instructions, records, and other documents and data as appropriate. The Quality System is implemented and maintained through training and monitoring compliance. Adherence to the Quality System ensures that AICPA services and products conform to the Institute’s Mission, Quality Policy, and overall member requirements.

The Procedures and other documents implemented to support this Quality Manual are listed in the ISO Document Master List. The Procedures are designed to effectively define the work processes involved and support training required for implementation of the Procedures. Reports and databases are listed in the ISO Document Master List.

The AICPA’s Quality System is defined as the organization, policies, processes, procedures and resources necessary to achieve quality (i.e., conform to internal and external requirements). The **Quality System Documentation Structure** includes but is not limited to:



Team with ownership of the process and related procedure:

- The Quality Management Team – President & CEO (4.2.M01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.3 Contract Review

It is the policy of AICPA to provide quality services and products according to member and customer needs. AICPA enters into agreements with its members in a variety of methods, including but not limited to:

- The AICPA Membership Agreement
- Orders for Products (for publications, conferences, software, course materials, etc.)
- Requests for Services (center for knowledge and research services, technical information hotlines, etc.)

When AICPA enters into agreements to provide services and products to its members and customers, it is assured that the agreements are defined and documented to clearly describe the product and/or service to be provided and that the Institute is capable of providing them.

In addition, changes to agreements with members and customers are defined and documented and communicated to the appropriate functions within the AICPA.

Records of contract review activities and agreements made with members and customers are maintained in accordance with the appropriate procedures.

Team with ownership of the process and related procedure:

- Member Satisfaction Team, Member Satisfaction Procedure (4.9.P02)
- Conference Teams, Conference Management Procedure (4.9.P03)
- Knowledge Management Team, Knowledge Center Procedure (4.9.P05)
- Teams with information hotlines, Technical Information Services Procedure (4.9.P11)
- Dues Accounting (4.9.P34)

Teams involved in or affected by the process/procedure:

- Examinations Team, Examinations Procedure (4.9.P20)
- Center for Investment Advisory Services Procedure (4.9.P44)
- Product Development – Course Development – Infobytes Online Library (Texas) Procedure (4.9.P42)

4.4 Design Control

The AICPA designs some of the services and products it provides to its members and customers. When various teams are responsible and/or involved in the design of services and products, the design process is controlled to ensure that the designed product or service meets requirements.

When AICPA is responsible for the design of the product and/or service, it is the policy of the AICPA that design inputs are documented. The design project is planned and responsibility is defined and documented. The appropriate personnel involved in the project to ensure compliance with the design plan review the design project at appropriate stages.

The results of the design are verified to ensure that the resulting design is consistent with the design-input requirements. The resulting design is validated by the end user to ensure compliance with the design-input requirements. Design reviews, verifications, and/or validations may result in modifications to the original design inputs and/or the resulting design outputs so long as the design changes are documented and approved by the appropriate personnel involved in the design.

Team with ownership of design processes and their related procedures:

- Publication Procedure (4.9.P01)
- Publications (Texas) Procedure (4.9.P36)
- Infobytes Online Library (Texas) Procedure (4.9.P42)
- Examinations Team, Examinations Procedure (4.9.P20)

Teams involved in or affected by the process/procedure:

- Production Teams, Production Services Procedure (4.9.P12)
- On-Line Team, On-Line Procedure (4.9.P31)
- Professional Development (Texas) Procedure (4.9.P40)
- Professional Development – Video – Course Development Procedure (4.9.P04)

4.5 Document and Data Control

The AICPA maintains the ISO Document & Data Control Procedure (4.5.P01) that defines the process for the review, approval, distribution, and revision of documents affecting the Quality System.

The Quality System includes controlled documents comprised of the Quality Manual, Procedures, Instructions, Records, Forms, and controlled data, such as reports and databases.

The AICPA identifies a **Process Leader** for each document within the Quality System. The Process Leader is the person with primary responsibility for implementation and maintenance of the document and the requirements contained within the document. (See Section 5.1)

Current revisions of controlled documents are distributed (electronically and/or by hard copy as appropriate) to make them accessible to the employees who need access to them to ensure conformance to Quality System requirements. The ISO Document & Data Control Authorization Forms itemizes all controlled documents within the Quality System and includes the document name, a unique identification number, and the current revision of the document. The ISO Document & Data Control Authorization Forms are posted on KNET.

Changes and revisions to controlled documents are reviewed and approved by the functions responsible for the previous review and approval, unless otherwise specified. When possible and to the extent practical, the nature of the change will be identified and/or referenced on the document or appropriate attachments.

Team with ownership of the process and related procedure:

- Quality Management Team, ISO Document & Data Control Procedure (4.5.P01)
- Information Systems Procedure (4.5.P02)
- Examinations Team, Examinations Procedure (4.9.P20)
- Human Resources Team, Human Resources Procedure (4.18.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.6 Purchasing

The Purchasing Team has primary responsibility to control the purchasing process for acquiring services and products that meet specified requirements. However, other AICPA Teams as specified below, select vendors and document agreements with those vendors to provide products and/or services to the AICPA and/or its members.

AICPA assesses vendors based on their ability to meet contract and quality requirements. The method and extent of control AICPA uses in the assessment process is defined in the Vendor Assessment Procedure (4.6.P02). AICPA maintains a list of suppliers approved to supply materials and services directly associated with AICPA's ability to meet member needs. The list of approved vendors is maintained and updated as described in the Vendor Assessment Procedure and maintained as a quality record.

Completion of requisitions is the primary mechanism for identifying demands to purchase material. Purchasing documents are completed to clearly define the product and/or service requirements. All purchasing data is reviewed for adequacy and completeness and approved prior to release to vendors.

When specified in contract and/or purchasing documents, AICPA and/or its members may visit the vendor to certify that purchased products conform to specified requirements.

Team with ownership of the process and related procedure:

- Purchasing Team, Purchasing Procedure (4.6.P01)
- Purchasing Team, Vendor Assessment Procedure (4.6.P02)

Teams involved in or affected by the process/procedure:

- Various Publication Teams, Publication Procedure (4.9.P01)
- Conference Management Team, Conference Management Procedure (4.9.P03)
- Knowledge Management Team, Knowledge Center Procedure (4.9.P05)
- Production Services Team, Production Services Procedure (4.9.P12)
- Examinations Team, Examinations Procedure (4.9.P20)
- Meetings and Conferences Team, Meetings and Conferences Procedure (4.9.P23)
- Printing Services Team, Printing Services Procedure (4.9.P24)
- Instructor Screening and Contracting (Texas) Procedure (4.9.P39)

4.7 Customer Supplied Product

Customer supplied product is defined as material or product supplied by a customer to be incorporated into a finished product for return to the specified customer. Customer supplied product is not applicable to the AICPA's Quality System at this time.

4.8 Product Identification and Traceability

It is the policy of AICPA that products are uniquely identified with product numbers, activity codes, or an equivalent method. Traceability is generally not required for the products available through the AICPA, however traceability is maintained in the Examinations area regarding the CPA Examination and CPA candidates.

Team with ownership of the process and related procedure:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Examinations Team, Examinations Procedure (4.9.P20)
- Printing Services Team, Printing Services Procedure (4.9.P24)

Teams and related procedures primarily affected by these policies:

- Meetings & Conferences (4.9.P23)
- Member Satisfaction (4.9.P02)
- Conference Management (4.9.P43)
- Production Services (4.9.P12)

4.9 Process Control

It is the policy of AICPA to control the processes with documented Quality System Procedures and Instructions as appropriate that specify the methods and documentation that ensure the conformity of services and products provided to members.

Where appropriate, standards are maintained that define basic criteria against which the outputs of the process are measured (e.g., the Publication Procedure includes or makes reference to standards for writing and editing publications).

Note: while the following Procedures are designated in the ISO 9001 requirement for Process Control, many of the documented processes include multiple aspects of ISO 9001 requirements. Designating these Procedures within 4.9 Process Control is only intended to identify the primary element of ISO 9001 applicable to the process.

Teams and related procedures primarily affected by these policies:

- Publications Procedure (4.9.P01)
- Member Satisfaction Procedure (4.9.P02)
- Conference Management Procedure (4.9.P03)
- Course Development Procedure (4.9.P04)
- Knowledge Management (various procedures) (4.9.P05)
- Taxation Services Procedure (4.9.P06)
- Professional Standards and Services (Washington) Procedure (4.9.P07)
- Public Relations / Communications Procedure (4.9.P08)
- Congressional and Political Affairs Procedure (4.9.P09)
- State Societies and Regulatory Affairs Procedure (4.9.P10)
- Technical Information Services Procedure (4.9.P11)
- Production Services Procedure (4.9.P12)
- Accounting and Auditing Standards Procedure (4.9.P13)
- Washington Office Administration Procedure (4.9.P14)
- Personal Financial Planning Procedure (4.9.P16)
- Consulting Services Procedure (4.9.P17)
- PCPS / MAP Procedure (4.9.P18)
- Examinations Procedure (4.9.P20)
- Industry and Management Accounting Procedure (4.9.P21)
- Information Technology Procedure (4.9.P22)
- Meetings and Conferences Procedure (4.9.P23)
- Printing Services Procedure (4.9.P24)
- Committee Appointments Procedure (4.9.P25)
- Professional Ethics Enforcement Procedure (4.9.P26)
- Academic and Career Development Procedure (4.9.P27)
- Professional Ethics Standard Setting Procedure (4.9.P28)
- On-Line Team Procedure (4.9.P30)
- SEC Practice Section Procedure (4.9.P31)
- Joint Trial Board Procedure (4.9.P32)
- Dues Accounting Procedure (4.9.P34)

- Publications (Texas) Procedure (4.9.P36)
- Group Study Administration (Texas) Procedure (4.9.P37)
- Group Study – Production & Shipping (Texas) Procedure (4.9.P38)
- Instruction Screening and Contracting (Texas) Procedure (4.9.P39)
- Professional Development (Texas) Procedure (4.9.P40)
- AICPA Peer Review Program Procedure (4.9.P41)
- Infobytes Online Library (Texas) Procedure (4.9.P42)
- Center for Investment Advisory Services (4.9.P44)

4.10 Inspection and Testing

It is the policy of AICPA to inspect and test materials and products as appropriate upon receipt, during the production process, and prior to shipment to members to ensure product conformity.

All incoming products are received and confirmed with purchase order requirements according to the Distribution Services Procedure (4.15.P01) and the Examinations Procedure (4.9.P20) as appropriate.

Products rejected during any inspection and testing are handled according to the Control of Nonconforming Product Procedure (4.13.P01) to ensure nonconforming product is not used inadvertently or shipped to the member (see section 4.13 below).

In addition to the inspection and/or testing of products, services provided by the AICPA are inspected. The processes for inspecting services and the records maintained are defined within the appropriate procedures for providing and controlling services (see section 4.9 Process Control above).

Teams with ownership of the process and related procedure:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Examinations Team, Examinations Procedure (4.9.P20)
- Printing Services Team, Printing Services Procedure (4.9.P24)

Teams and related procedures primarily affected by these policies:

- Production Teams, Production Services Procedure (4.9.P12)
- Group Study Production and Shipping (Texas) Procedure (4.9.P38)

4.11 Control of Inspection, Measuring, and Test Equipment

Inspection, measuring, and test equipment and calibration of that equipment is generally not applicable to the AICPA.

To the extent that the CPA Examination is a measurement of a CPA candidate's entry level knowledge and skills related to the CPA profession, verification of the examination and its results is necessary to ensure consistency from one examination to the next.

Examinations and results are monitored, reported, and analyzed to ensure consistency with previous examination results. The methods used for this analysis are included in the Examinations Procedure (see below).

Team with ownership of the process and related procedure:

- Examinations Team, Examinations Procedure (4.9.P20)

4.12 Inspection and Test Status

It is the policy of AICPA to utilize appropriate methods to identify the inspection and/or test status of received materials and products.

The methods used to indicate the inspection and test status of product is identified according to the applicable procedures referenced in section 4.9 above. The Procedures identify the inspection authority responsible for ensuring only conforming products that have passed all required inspections are released for delivery.

Team with ownership of the process and related procedure:

- Examinations Team, Examinations Procedure (4.9.P20)
- Printing Services Team, Printing Services Procedure (4.9.P24)

Teams and related procedures primarily affected by these policies:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Production Teams, Production Services Procedure (4.9.P12)

4.13 Control of Nonconforming Product

AICPA maintains the Control of Nonconforming Product Procedure (4.13.P01) to prevent the inadvertent use of nonconforming material and/or product.

Incoming materials that do not conform to specified requirements are labeled appropriately and are segregated to prevent inadvertent use. In-process products and finished products that fail inspection are labeled appropriately and are segregated for disposition.

Nonconforming products are reviewed as specified in the Control of Nonconforming Product Procedure. When the disposition of nonconforming products has been determined, appropriate personnel are notified. The personnel notified will be dependent on the type of product and the disposition of the product.

Disposition for nonconforming material may include reworking the material to meet requirements, scrapping the material, returning the material to the supplier, or determining that the material is conforming and fit for use. The disposition of nonconforming product is documented and maintained.

Repaired or reworked product is re-inspected according to the applicable Quality System Procedures and/or Instructions to verify conformance with requirements prior to delivery to the customer.

Teams with ownership of the process and related procedure:

- Control of Nonconforming Product (Distribution Services) Procedure (4.13.P01)
- Control of Nonconforming Product (Examinations) Procedure (4.13.P02)

Teams and related procedures primarily affected by these policies:

- Printing Services Team, Printing Services Procedure (4.9.P24)

4.14 Corrective and Preventive Action

It is the policy of AICPA to maintain a Corrective and Preventive Action Procedure (4.14.P01) that defines the process used by employees, members, and customers to report and document product, service, process, and/or procedure nonconformity's and opportunities for improvement.

Corrective and Preventive actions are prioritized based on the magnitude of the problem and the potential effects on member satisfaction and/or conformance with the Quality System.

Corrective action requests submitted to the AICPA by members and customers are processed in accordance with the Corrective and Preventive Action Procedure. In addition, AICPA submits Corrective Action Requests to suppliers to take corrective action on product and service issues.

Corrective actions include documentation of the investigation regarding the cause of the identified nonconformance, corrective action to eliminate the cause of the nonconformance, and the effective implementation of that corrective action.

Preventive action includes analysis of the Quality System to detect, analyze, and eliminate potential causes of nonconformance. When the results of this analysis identify problems or potential problems, preventive action is initiated to effectively address the problem to eliminate or reduce the risk identified. Preventive actions initiated and/or implemented are reported to management for review.

Revisions to Quality System Procedures and/or Instructions as a result of corrective and/or preventive action are documented and implemented.

Team with ownership of the process and related procedure:

- AICPA Corrective & Preventive Action Procedure (4.14.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.15 Handling, Storage, Packaging, Preservation and Delivery of Products

It is the policy of AICPA to handle, store, package, preserve, and deliver materials and products with methods appropriate to prevent damage and deterioration.

Qualified personnel are responsible for handling raw materials, in-process goods, and finished goods using methods that prevent damage or deterioration of the product.

Storage facilities and storage areas are maintained in a condition to prevent damage or deterioration. Methods are used to authorize transfer of product and material to and from various storage areas. Product and material is assessed during periodic physical inventories to detect deterioration.

Appropriate packaging methods are used to prevent damage or deterioration of the product. Preservation of products is generally not applicable to the products offered by the AICPA.

Protection to prevent damage or deterioration of the product is completed after final inspection and is extended to include delivery to the customer.

Note: the AICPA utilizes an off-site subcontractor to maintain physical inventory for the large majority of its products.

Team with ownership of the process and related procedure:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)

Teams and related procedures primarily affected by these policies:

- Printing Services Team, Printing Services Procedure (4.9.P24)
- Examinations Team, Examinations Procedure (4.9.P20)

4.16 Control of Quality Records

It is the policy of AICPA to maintain Quality Records that demonstrate compliance with Quality System requirements. Quality Records include the identification, collection, indexing, access, filing, storing, maintenance, and disposal of records relating to the Quality System for the purpose of demonstrating conformance to the Quality System's requirements. Quality Records in all formats will be legible and stored so they are protected from damage, deterioration, or loss and are retrievable for review by AICPA, its members, and those authorized by AICPA.

The ISO Document & Data Control Authorization Forms defines the basic requirements for maintaining those records. Individual Process Owners or their designees are responsible for maintenance of the Quality Records related to their processes.

Team with ownership of the process and related procedure:

- Quality Management Team, ISO Document & Data Control Procedure (4.5.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.17 ISO Internal Quality Audits

AICPA maintains an ISO Internal Quality Audit Procedure (4.17.P01) and system to evaluate the effectiveness of Quality System processes and requirements.

The Management Representative or his/her delegate is responsible for the audit schedule, frequency of audits and the composition of the audit teams. Each element of the Quality System will be audited no less than once per year. Audits are planned and scheduled on the basis of importance of the activity to the Institute's operations.

Appropriately trained personnel independent of the areas being audited conduct audits.

The results of internal audits are communicated to those responsible for the areas audited in an Internal Quality Audit Report and outline the requirements for corrective action. The corrective action is implemented and verified for effectiveness in a timely manner by internal auditors. Copies and/or summaries of Internal Quality Audit Reports are distributed to management for review.

Team with ownership of the process and related procedure:

- Quality Management Team, ISO Internal Quality Audit Procedure (4.17.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.18 Training and Human Resources

It is the policy of AICPA to ensure that employees are trained appropriately for the functions they are responsible to perform. The system for training is defined in the Human Resources Procedure (4.18.P01).

New hire and performance management documents identify the job requirements and any required education, training and/or experience for each position.

Managers are responsible for training employees and ensuring that they are or become qualified to perform the functions they are responsible to perform. Managers review personnel job performance under their authority no less than once per year and verify that they are properly trained or are otherwise qualified to perform the work to which they are assigned. Identification of additional training needs are determined, documented, and carried out as appropriate.

Management reviews the overall status of training conducted and identifies any additional training needs during the Management Review of the Quality System.

Records of training received by employees are maintained in employee personnel files or as otherwise designated by the Human Resources Procedure (4.18.P01). Records of training on ISO Quality System documentation are maintained as defined in the ISO Document & Data Control Procedure (4.5.P01).

Team with ownership of the process and related procedure:

- Human Resources Team, Human Resources Procedure (4.18.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

4.19 Servicing

Servicing is not applicable to the AICPA Quality System, as AICPA does not provide or conduct any defined post contract service agreements or arrangements. AICPA does warrant that the product will meet the terms of the specified contract, and will repair or replace any product that is determined to be nonconforming.

4.20 Statistical Techniques

It is the policy of AICPA to utilize statistical techniques in order to detect and analyze process and/or product nonconformance. In addition, the AICPA uses statistical techniques to analyze process capability and to determine product characteristics when appropriate.

It defines the method for identifying, controlling, and documenting statistical techniques as utilized by AICPA.

The analysis of statistical techniques forms an integral part of the Management Review of the Quality System process (see section 4.1 above) and input for corrective and preventive action when appropriate.

Team with ownership of the process and related procedure:

- The Quality Management Team – President & CEO (4.1.P01)

Teams involved in or affected by the process/procedure:

- All AICPA Teams

Section 5 – Process Leaders and Internal Quality Auditors

5.1 ISO 9001 Process Leaders

Below is a list of the existing process/procedures within the ISO: 9001 Scope and its Process Leaders.

Procedure Number	Procedure Name	Revision Level	Revision Date	Team #	Process Leaders
4.1.P01	Management Responsibility	A	11/1/00	001	C. Nazareth
4.2.M01	ISO Quality Manual	G	2/26/01	001	C. Nazareth
4.5.P01	ISO Document & Data Control	E	11/17/00	001	C. Nazareth
4.5.P02	Information Systems	B	10/27/00	081	J. Scott
4.6.P01	Purchasing	E	1/18/00	064	B. Posilovich
4.6.P02	Vendor Assessment	D	12/21/00	064	B. Posilovich
4.9.P01	Professional Publications	C	3/1/01	035	S. Senior
4.9.P02	Member Satisfaction	E	11/27/00	080	R. Hynek, M. Conte
4.9.P03	Conference Management	F	1/19/01	086	R. Dichter, J. Dunlap
4.9.P04	Course Development	D	1/16/01	026	B. Hauser
4.9.P05	Knowledge Management	E	1/18/01	028	L. Lamantia, P. Harris
4.9.P06	Taxation Services (DC)	E	4/12/00	020	G. Padwe
4.9.P07	Professional Standards and Services (DC)	F	1/15/01	031	I. MacKay
4.9.P08	Public Relations /Communications	B	10/17/00	010	C. Chinnici
4.9.P09	Congressional & Political Affairs (DC)	E	1/3/00	018	P. Kravitz
4.9.P10	State Societies & Regulatory Affairs	G	1/5/01	019	S. Bango
4.9.P11	Technical Information Hotline	A	1/18/01	030	L. Volkert
4.9.P12	Production Services	E	12/1/00	043	J. Brusati
4.9.P13	Accounting & Auditing Standards	B	2/28/00	34/22	S. Jones, J. Tanenbaum
4.9.P14	Washington Office Administration	E	1/5/01	019	E. Work
4.9.P16	Personal Financial Planning	D	1/5/01	029	S. Phelan
4.9.P17	Consulting Services	C	10/25/00	032	M. Kaplan
4.9.P18	PCPS/MAP	E	2/12/01	036	D. Handrich
4.9.P20	Examinations	H	3/7/01	044	G. Melican, R. Bailey, B. Biskin
4.9.P21	Industry & Management Accounting (New Finance)	E	12/4/00	024	P. Green
4.9.P22	Information Technology	D	2/17/00	076	G. Ulloa
4.9.P23	Meetings & Conferences	E	10/17/00	013	A. Adler
4.9.P24	Printing Services	D	11/30/00	066	M. Lyons
4.9.P25	Committee Appointments	D	1/18/01	001	D. Ray
4.9.P26	Professional Ethics Enforcement	C	11/22/00	040	L. Synder, D. Hahn
4.9.P27	Academic & Career Development	D	10/27/00	046	B. Sanders
4.9.P28	Professional Ethics Standard Setting	C	11/22/00	040	L. Synder, D. Hahn
4.9.P30	Online Team	C	10/10/00	081	H. Clark

Procedure Number	Procedure Name	Revision Level	Revision Date	Team #	Process Leaders
4.9.P31	SEC Practice Section	D	1/3/00	015	D. Brumeloe
4.9.P32	Joint Trial Board	E	12/27/00	003	C. Kane
4.9.P34	Dues Accounting	E	11/17/00	042	S. Nicholas
4.9.P36	Publications (Texas)	B	11/13/00	087	R. Nelle
4.9.P37	Group Study - Administration (Texas)	B	12/5/00	088	R. Nelle
4.9.P38	Group Study - Production & Shipping (Texas)	B	1/31/01	088	R. Nelle
4.9.P39	Instruction Screening and Contracting (Texas)	B	12/5/00	088	R. Nelle
4.9.P40	Professional Development (Texas)	B	1/31/01	087	R. Nelle
4.9.P41	AICPA Peer Review Program	A	2/7/00	023	D. Roethel
4.9.P42	Infobytes Online Library (Texas) Procedure	A	11/22/00	087	R. Nelle
4.9.P44	Center for Investment Advisory Services	A	1/5/01	014	A. Kendal
4.13.P01	Control of Nonconforming Product (Distribution)	D	11/13/00	068	M. Lyons, A. DiMauro
4.13.P02	Control of Nonconforming Product (Exams)	A	11/13/00	044	S. Walme
4.14.P01	AICPA Corrective & Preventive Action	E	3/7/01	001	R. Hynek, M. Conte
4.15.P01	Distribution Services	C	1/5/01	068	A. Dimauro
4.17.P01	Internal Quality Audits	E	10/6/00	001	Y. deJesus
4.18.P01	Human Resources	F	4/15/99	004	N. Almeida

5.2 ISO:9001 Internal Quality Auditors

Lead Internal Quality Auditors	Beginner Internal Quality Auditors
Adler, Andrea	Almeida, Nuria
Alpert, Satoko	Amparo, Wanda
Cullen, John	Cunanan, Rafael S.
DiMauro, Al	Evans, Josiah
Deane, Susan	Figueroa, Helen
deJesus, Yolanda*	Handrich, David J.
Drannon, Connie (Texas)	Henry, Timothy
Durk, George	Hyman, Marc Alan (DC)
Grammar, Evelyn	Kelsey, Hugh J.
Hahn, Debra	Khaldeyeva, Zoya
Lanigan, Edward	Kitamura, Loesi (Texas)
Lanza, Rich	Kotlyar, Gelya
Nazareth, Cecil*	Lamantia, Leonora V.
Nelle, Ross (Texas)	Llewellyn, Rudolph F.
Sheerin, Anne	Lucero, Laurita I.
Tuohy, Peter	Laurence Mo
Wight, Cris (DC)	Myerwold, Kim L.
Work, Ela (DC)	Polanco, Carissa
Womelsdorf, Margarita	Ross, Renee*
Yaffe, Edie	Savage Jr., James E.
	Senior, Shirley L.
	Serville, Roxanne M.
	Stewart, Marilyn C.
	Subrian, Zeata K.
	Ulloa, Gabrielle A.
	Velez, Dolores W.
	Waterman, Lance A.
	Weir-Rambert, Rosalynd

*Quality Management Team

Appendix - REVISION HISTORY

Revision	Revision Date	Revision Description
A	12-19-1997	Initial Release of the Quality System Manual.
B	3-6-1998	4.1 Management Responsibility (Page 11) 4.2 AICPA & ISO 9001 Applicability Matrix (Pages 13-15) 4.4. Design Control (Page 17) 4.5 Document & Data Control (Page 18) 4.6 Purchasing (Page 19) 4.8 Product Identification and Traceability (Page 20) 4.9 Process Control (Page 21)
C	3-17-1998	4.2 AICPA & ISO 9001 Applicability Matrix (Pages 13-15)
D	2-1-1999	AICPA Overview (Page 4) 4.1 Management Responsibility (Page 7) 4.2 AICPA & ISO 9001 Applicability Matrix (Pages 13-15) 4.4. Design Control (Page 17) 4.8 Product Identification and Traceability (Page 20) 4.9 Process Control (Page 21)
E	5-13-1999	4.2 AICPA & ISO 9001 Applicability Matrix (Pages 13-15)
F	2-2-2000	Introduction (Page 4) AICPA Overview (Pages 4-6) 4.1 Management Responsibility (Pages 7-11) 4.2 ISO 9001 Applicability Matrix (Removed) 4.3 Contract Review (Page 13) 4.4 Design Control (Page 14) 4.5 Document and Data Control (Page 15) 4.6 Purchasing (Page 16) 4.9 Process Control (Pages 18-19) 4.10 Inspection and Testing (Page 19) 4.14 Corrective and Preventive Action (Page 22) 4.16 Control of Quality Records (Page 24) 4.17 ISO Internal Quality Audits (Page 24)
G	2/16/2001	Major changes summarized: Added copyright page Added Sponsors page Quality Manual split up into 5 sections Added Section 2 – Defined ISO Scope of AICPA and Related Entities Section 2 – Long-Term Goals and Objectives Mapped to Progress Section 4 – Conforming Changes to Reflect Team Name Changes etc. Added Section 5 – Process Leaders and Internal Quality Auditors (list)