ISO 9001 Quality System Manual, Revision C

American Institute of Certified Public Accountants (AICPA)

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ISO 9001
QUALITY SYSTEM MANUAL
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2.0. 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 three 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 D.C. 20004

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.

3.0 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.

Important AICPA Bodies

Members - The AICPA is a member organization comprised of approximately 328,000 members: 42.3% in industry, 40.4% in public practice, 2.4% in education, 4.4% in government, and 10.5% miscellaneous or retired.

The Governing Council is the governing body of the AICPA with 266 members from every state and U.S. licensing jurisdiction. Council meets three times a year and is responsible for establishing the Institute’s general policy.
The 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.

The Committee Operations Committee evaluates activities of all Institute committees against the AICPA Mission Statement and Strategic Plan and advises the Board of Directors on the continuance of existing committees and on the need for appointment of new committees.

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

Boards and Committees - The Mission of the AICPA is carried out by various boards, committees, and subcommittees including the following Senior Committees and Boards:

- Accounting and Review Services Committee
- Accounting Standards Executive Committee
- AICPA Peer Review Board
- Assurance Service Executive Committee
- Auditing Standards Board
- Board of Examiners
- Continuing Professional Education (CPE) Board of Management
- Information Technology Executive Committee
- Management Consulting Services Executive Committee
- Personal Financial Planning Executive Committee
- Private Companies Practice Executive Committee
- Professional Ethics Executive Committee
- SEC Practice Section Executive Committee
- Tax Executive Committee

AICPA Teams - AICPA Teams are made up of AICPA staff whose role is to support boards and committees and carry out the activities agreed to within the committee process. Some AICPA Teams work directly to support committees and boards and other AICPA Teams work to support a variety of committees, boards, AICPA members, and other AICPA Teams.
AICPA Services and Products - To fulfill its Mission (see section 4.1 below), the AICPA provides a wide range of services and products to its members and the general public.

Services include but are not limited to:

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

Products include but are not limited to:

- The CPA Examination
- Publications, including magazines, newsletters, books, and other professional literature
- Software
- Conferences
- Training and education products
4.1. Management Responsibility

**AICPA Mission Statement** - The American Institute of Certified Public Accountants is the national, professional organization for all Certified Public Accountants. Its mission is to provide members with resources, information, and leadership that enable them to provide valuable services in the highest professional manner to benefit the public as well as employers and clients. In fulfilling its mission, the AICPA works with state CPA organizations and gives priority to those areas where public reliance on CPA skills is most significant.

**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**"

In pursuit of achieving its Quality Policy, the AICPA’s Values & Visions and Objectives include:

**AICPA Values & Visions**

*The AICPA is the Premier National Professional Association in the United States. Our employees are a diverse, Unified Team Who:*

- Are committed to member service and the public interest, providing the highest quality products, services and support possible.
- Listen and respond to the needs and expectations of members, prospective members, the public and one another.
- Serve members with excellence.
- Act with the highest ethical behavior, performing with integrity and professionalism.
- Are committed to learning and using new or existing tools and technology to its maximum potential.
- Are responsive to others in a respectful and courteous manner.
- Embrace change and approach challenges with “can do” enthusiasm and creative thinking.
- Constantly seek opportunities to attract and retain members, offer additional products or services, reduce costs, and improve productivity.
- Are empowered to problem-solve and make decisions with the expectation of support by the AICPA.

*The AICPA is Committed to Providing Its Employees With:*

- Timely training to acquire the knowledge and skills needed for current and future jobs.
- Opportunity for professional and personal growth through job enlargement, rotation and education.
A team environment that fosters participation, diversity, differences of opinion and a commitment to excellence.

Technology and related training and support needed to do an effective job within budget limitations.

A system that recognizes and rewards outstanding performance, ongoing contributions and innovations of individuals and teams within the AICPA.

Empowerment to problem-solve and make accountable and responsible decisions.

A process that respects and utilizes contributions from staff throughout the Institute.

Opportunities for promotion from within, when qualified and possible.

Above all, a professional environment that values open and candid communications based on honesty, trust, respect, healthy competition and conflict resolution.

AICPA Objectives

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 monitors such performance to enforce current standards and requirements.

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.
Activities Common to All AICPA Teams

1. The AICPA Mission and Strategic Plan provide purpose and direction for all Institute activities.

2. Team Operating Plans are established to define the resources, goals, and objectives of each Team.

3. Each Team manages and reviews resources according to the Performance Management & Appraisal Process.

   - Objectives and Accountabilities
     - 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

4. Each Team establishes and reviews its budget to evaluate operational results against plans and objectives.

   - Team Budget
     - 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

   The operational and budgetary reviews are conducted informally on an ongoing basis and formally on a quarterly basis and include:
   - Review of financial results (actual vs. budget)
   - Review of Priorities and Plans
   - Staff evaluations against specific goals

5. All AICPA Teams provide cross-functional support to other AICPA Teams.

   Cross-functional support may be provided to one or more of the following types of AICPA Teams:
   - Day to Day Teams
   - Design Team
   - Communications Team
   - Alignment Teams
   - Continuous Process Improvement Teams
   - Skills Teams
   - Member Segment Teams
Activities Common to All AICPA Teams that Directly Support Committees

1. Committees

2. Committee Plans


4. AICPA Committee Handbook

Guiding and implementing decisions includes:
- Setting up and working with working groups and task forces
- Coordinating projects with Chair and committee members

Technical/Committee support includes:
- Preparation of projects and practice guides in assigned areas
- Participation in committee meetings and discussions
- Assignment of projects and working groups/task forces

Administrative, technical, and managerial support includes:
- Meeting and conference call arrangements
- Agenda and Minutes preparation/coordination
- Speaker arrangements
- Distribution of information to committees

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4.1. Management Responsibility (continued)

Resources

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

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 review Team Operating Plans, measures of performance, and related results and makes modifications as appropriate.
- No less than quarterly 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 Assurance Audit Reports (or a summary of those reports)
- Continuous process improvement initiatives (i.e., preventive and correction action issues)
- Professional Vision
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:

- **Level I Quality Manual**
  - Management Definition of Policies regarding its Quality System

- **Level II Procedures**
  - Typically flowcharts that define WHAT processes are used to achieve Quality System requirements established in the Quality System Manual

- **Level III Instructions**
  - Documents that describe HOW processes are performed (more detailed than Level II documents)

- **Level IV Quality Records**
  - Information (Forms, Reports, or Data) that demonstrates compliance to Quality System requirements
AICPA Teams and Applicable ISO 9001 Elements

The following matrix identifies all AICPA Teams and indicates which of the 20 ISO 9001 elements apply to each AICPA Team. The matrix indicates three levels of applicability:

**One** = the Team has primary responsibility for implementing and maintaining a process consistent with the ISO 9001 requirements in that element.

**Two** = the Team is involved in a process relating to that ISO 9001 element.

**Three** = the Team is affected by the ISO 9001 element.

**Blank** = that ISO 9001 element does not apply to that Team.

**N/A** = that ISO 9001 element does not apply to the AICPA.

| AICPA Team | 4.1 | 4.2 | 4.3 | 4.4 | 4.5 | 4.6 | 4.7 | 4.8 | 4.9 | 4.10 | 4.11 | 4.12 | 4.13 | 4.14 | 4.15 | 4.16 | 4.17 | 4.18 | 4.19 | 4.20 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| Executive  |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| President & CEO (NY) | 1 | 2 | 3 | n/a | 1 | 2 | 2 | 2 | 2 | n/a | 1 |     |     |     |     |     |     |     |     |     |
| General Counsel & Trial Board (NY) | 3 | 2 | 2 | n/a | 1 | 2 | 2 | 2 | 2 | n/a | 1 |     |     |     |     |     |     |     |     |     |
| Internal Audit / Quality Assurance (NJ) | 2 | 1 | 1 | n/a | 1 | 1 | 1 | 1 | 2 | n/a | 1 |     |     |     |     |     |     |     |     |     |
| Knowledge Management & Strategic Planning | 3 | 3 | 3 | n/a | 2 | 3 | 2 | 2 | n/a |     |     |     |     |     |     |     |     |     |     |     |
| Finance    |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Accounts Receivable (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Credit & Collections (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Dues Accounting (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Finance (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Financial Analysis & Budget (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Financial Management (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| General Accounting (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Payroll (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Professional Development Accounting (NJ) | 3 | 3 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Marketing, Product & Organizational Development |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Accounting and Auditing Publications (NJ) | 3 | 2 | 2 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Conferences, Member Satisfaction (NJ) | 3 | 2 | 2 | 2 | 2 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Conferences, Revenue Producing (NJ) | 3 | 2 | 2 | 2 | 2 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Direct Sales (NY) | 3 | 2 | 3 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
| Graphic Design Services (NJ) | 3 | 2 | 1 | 2 | 2 | n/a |     |     |     |     |     |     |     |     |     |     |     |     |     |     |

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### Human Resources (NJ)

| Journal of Accountancy (NJ) | 3 | 2 | 1 | 2 | n/a | 1 |
| Magazines and Newsletters (NJ) | 3 | 2 | 1 | 2 | n/a | 1 |
| Marketing & Product Management (NY) | 3 | 2 | 1 | 2 | n/a | 1 |
| Marketing, Product, and Organizational Development (NY) | 2 | 2 | 2 | n/a | 2 | 3 | 2 | 2 | n/a |
| Marketing Services (NJ) | 3 | 2 | 2 | n/a | 2 | 3 | 2 | 2 | n/a |
| Member Satisfaction (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| On-Line Services (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Production - Periodicals (NJ) | 3 | 2 | 2 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Production - Professional Publications (NJ) | 3 | 2 | 2 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Accounting & Auditing (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Administration (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Educational Support Services (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Industry & Consulting Services (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Production (NJ) | 3 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Development Quality Assurance (NJ) | 3 | 2 | 1 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Professional Publications (NJ) | 3 | 2 | 1 | 2 | 2 | n/a | 1 | 2 | 2 | 2 | n/a |
| Software Development (NJ) | 3 | 2 | 2 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Specialized Publications & Subsidiary Rights (NJ) | 3 | 2 | 3 | n/a | 1 | 2 | 2 | 2 | 2 | n/a |
| Tax Adviser (NJ) | 3 | 2 | 1 | 2 | n/a | 1 | 2 | 2 | 2 | n/a |

### Operations & Information Technology

<p>| Distribution Services (NJ) | 3 | 2 | 2 | 2 | n/a | 2 | 2 | 3 | 2 | 2 | 1 | 2 | 2 | 2 | n/a |
| Facilities Management (NJ, NY) | 3 | 2 | 2 | n/a | 2 | 2 | 2 | 2 | n/a |
| Fulfillment &amp; Office Services (NJ) | 3 | 2 | 2 | 2 | n/a | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | n/a |
| Information Operations (NJ) | 3 | 2 | 1 | n/a | 2 | 2 | 2 | 2 | n/a |
| Information Systems (NJ) | 3 | 2 | 1 | n/a | 2 | 2 | 2 | 2 | n/a |
| Library Services (NJ) | 3 | 2 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |
| Material Assembly &amp; Distribution (NJ) | 3 | 2 | 2 | 2 | n/a | 2 | 1 | 3 | 1 | 2 | 2 | 2 | 2 | n/a |
| Meetings &amp; Travel (NJ, NY) | 3 | 2 | 2 | 2 | n/a | 2 | 1 | 2 | 2 | 2 | n/a |</p>
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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 (library, 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)
- Library Services Team, Library Services Procedure (4.9.P05)
- Team with information hotlines, Technical Information Services Procedure (4.9.P11)

Teams involved in or affected by the process/procedure:

- Examination Team, Examinations Procedure (4.9.P20)
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 design project is reviewed at appropriate stages by the appropriate personnel involved in the project to ensure compliance with the design plan.

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. The results of the design are verified and records are maintained to ensure that the resulting design is consistent with the design input requirement.

Team with ownership of design processes and their related procedures:

- Various Publication Teams, Publication Procedure (4.9.P01)
- Professional Development Team, Course Development Procedure (4.9.P04)
- Examination Team, Examinations Procedure (4.9.P20)

Teams involved in or affected by the process/procedure:

- Production Teams, Production Services Procedure (4.9.P12)
- Graphic Design Team, Graphic Design Procedure (4.9.P15)
4.5. Document and Data Control

The AICPA maintains the ISO Document 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 Owner for each document within the Quality System. The Process Owner is the person with primary responsibility for implementation and maintenance of the document and the requirements contained within the document.

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 Master List 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 Master List also itemizes all controlled data within the Quality System and includes the report or database name.

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:

- Internal Audit / Quality Assurance Team, ISO Document Control Procedure (4.5.P01)
- Information Systems Procedure (4.5.P02)
- Examinations Procedure (4.9.P20)
- 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) and 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)
- Course Development Team, Course Development Procedure (4.9.P04)
- Library Services Team, Library Service Procedure (4.9.P05)
- Production Services Team, Production Services Procedure (4.9.P12)
- Examinations Team, Examinations Procedure (4.9.P20)
- Meetings and Travel Team, Meetings and Travel Procedure (4.9.P23)
- Printing Services Team, Printing Services Procedure (4.9.P24)
4.7. Control of 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 any of the products available through the AICPA. 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.

Teams and related procedures primarily affected by these policies:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Examinations Team, Examinations Procedure (4.9.P20)
- Material Assembly Team, Material Assembly Procedure (4.9.P19)
- Printing Services Team, Printing Services Procedure (4.9.P24)
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. For example, the Course Development Procedure combines aspects of ISO 9001 including 4.3 Contract Review, 4.4. Design Control, and 4.9 Process Control. 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:
- Publication Procedure (4.9.P01)
- Member Satisfaction Procedure (4.9.P02)
- Conference Management Procedure (4.9.P03)
- Course Development Procedure (4.9.P04)
- Library Service Procedure (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)
- Graphic Design Procedure (4.9.P15)
- Personal Financial Planning Procedure (4.9.P16)
- Management Consulting Services Procedure (4.9.P17)
- PCPS / MAP Procedure (4.9.P18)
- Material Assembly Procedure (4.9.P19)
- Examinations Procedure (4.9.P20)
- Industry and Management Accounting Procedure (4.9.P21)
- Information Technology Procedure (4.9.P22)
- Meetings and Travel 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)
- Practice Monitoring Procedure (4.9.P31)
- Joint Trial Board Procedure (4.9.P32)
- Product Evaluation Procedure (4.9.P33)
- Dues Accounting Procedure (4.9.P34)
- Affinity Programs Procedure (4.9.P35)
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 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)
- Examinations Team, Examinations Procedure (4.9.P20)
- Material Assembly Team, Material Assembly Procedure (4.9.P19)
- Printing Services Team, Printing Services Procedure (4.9.P24)
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 Examination Procedure (see below).

Teams and related procedures primarily affected by these policies:

- 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.

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)
- Examinations Team, Examinations Procedure (4.9.P20)
- Material Assembly Team, Material Assembly Procedure (4.9.P19)
- Printing Services Team, Printing Services Procedure (4.9.P24)
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 and related procedures primarily affected by these policies:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Examinations Team, Examinations Procedure (4.9.P20)
- Material Assembly Team, Material Assembly Procedure (4.9.P19)
- Printing Services Team, Printing Services Procedure (4.9.P24)

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 nonconformities 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 nonconformances. 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:

- Member Satisfaction Team, Member Satisfaction Procedure (4.9.P02)

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 and off-site subcontractor to maintain physical inventory for the large majority of its products.

Teams and related procedures primarily affected by these policies:

- Distribution Services Team, Distribution Services Procedure (4.15.P01)
- Examinations Team, Examinations Procedure (4.9.P20)
- Material Assembly Team, Material Assembly Procedure (4.9.P19)
- Printing Services Team, Printing Services Procedure (4.9.P24)
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 Master List identifies Quality Records and 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:


Teams involved in or affected by the process/procedure:

- Records Management Team
- 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.

Audits are conducted by appropriately trained personnel independent of the areas being audited.

The results of internal audits are communicated to those responsible for the areas audited in an Internal 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 of Internal Audit Reports are distributed to management for review.

Team with ownership of the process and related procedure:

- Internal Audit / Quality Assurance Team, ISO Internal 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 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 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 nonconformances. In addition, the AICPA uses statistical techniques to analyze process capability and to determine product characteristics when appropriate.

The Statistical Techniques Procedure (4.20.P01) defines the method for identifying, controlling, and documenting statistical techniques 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.