Peer Review Member Selection FAQ

This FAQ provides an overview of the member selection process for NSAA's Peer Review Program. It answers common questions about applications, placements, and how selection decisions are made.

We truly appreciate the individuals who volunteer their time and expertise to support this program. Each year, we strive to build well-balanced peer review teams by selecting members who are a strong fit for the review while also creating opportunities for new participants. The continued success of the program would not be possible without the dedication and professionalism of our members – thank you for making it possible.

Applications

Q1. *How many people applied to be on a peer review in 2026?*

A1. We received 295 Qualification Forms for the 2026 peer reviews.

Q2. *How many of the applicants in 2026 had never been on a peer review?*

A2. 195 of the applicants in 2026 had never been on a peer review.

Q3. *How many team members were needed for the 2026 peer review year?*

A3. We had 44 team member spots to fill for 17 reviews. We also needed 34 Team Leaders and Concurring Reviewers.

Q4. *How many new applicants were accepted on a peer review this year?*

A4. We were able to place 17 new peer review team members this year (see the table below for placement by state).

State	New Peer Review Team Members Accepted	State	New Peer Review Team Members Accepted
California SA	2	New Jersey OSA	1
Georgia	2	North Dakota	1
Illinois	1	Oklahoma	1
Massachusetts	1	Rhode Island	1
Missouri	2	South Dakota	1
Montana	1	Tennessee	1
New Hampshire	1	Utah	1

Team Leads

Q5. *How many new Team Leads were recommended in 2025?*

A5. 13 peer review participants were recommended as Team Leads in 2025.

Q6. *How many newly recommended Team Leads re-applied in 2026?*

A6. 11 of the Team Leads who were recommended last year reapplied this year.

Q7. *How many newly recommended Team Leads were on peer reviews in 2026?*

A7. 6 newly recommended Team Leads were placed on a subsequent peer review.

Selection Criteria

Q8. *Are there situations in which it is impossible to assign an individual who has never participated in the peer review program to a review?*

A8. In 2026, there were three reviews that could not accept a new team member. Some teams are made up of only a Concurring Reviewer, Team Lead, and a team member or HHS representative. For these, we do not assign a new team member. It is also up to each reviewed state whether they will accept a new team member, and sometimes a state will decline.

Q9. *Do you give preference to certain states in selecting their staff for peer reviews?*

A9. In recent years, the Peer Review Committee has prioritized placing staff from states with low bank balances. In 2026, we focused on new team members who have applied for 3 or more years and have not yet been selected for a review and team members who have been on less than three peer reviews to develop our pipeline of Team Leads. In 2027, we will continue to do the same for new team members as well as focus on bank balances.

Q10. *What factors are considered in selecting a team member for a peer review?*

A10. To maintain the high level of quality and the national reputation of the NSAA Peer Review program, we consider several factors in selecting team members:

- Number of reviews scheduled for the current year (some years have more reviews than others)
- The priority concentration for the year (see Answer A9)
- Size of the team

    - We understand that new team members may need additional time to complete their assigned audit reviews. For some peer reviews - especially those with smaller teams or tighter schedules - we need to include more experienced members to ensure everything is completed on time.
- Matching between engagement types (performance, financial, attestation, Single Audit, ACFR) and the team member's experience
- Avoiding consecutive trips by a reviewer to the same audit office
- Approval by both the sending and hosting states
- Whether the state was reviewed by the same Team Lead or Concurring Reviewer in the last review.
- Team member's state and timing preferences
- Avoiding assigning two members from the same state to the same review