Testing of QC 1000: A Firm's System of Quality Control

The AICPA Board of Examiners (BOE) approved the following on September 23, 2026:

QC 1000, *A Firm's System of Quality Control*, was adopted by the Public Company Accounting Oversight Board (PCAOB) on May 13, 2024, and approved by the U.S. Securities and Exchange Commission (SEC) on September 9, 2024 (SEC Release No. 34-100968). The standard sets forth the requirements for a registered public accounting firm with respect to the design, implementation, and operation of a quality control system and has an effective date of December 15, 2026.

On September 9, 2026, the PCAOB adopted amendments to certain provisions of QC 1000, *A Firm's System of Quality Control*, and related amendments to PCAOB forms and the QC reporting rule. The amendments do not change the December 15, 2026, effective date of QC 1000 but they are subject to approval by the SEC. If the amendments to QC 1000 are approved, they will become effective on December 15, 2026.

The Examinations Team of the AICPA in consultation with the BOE and Content Committees, evaluated QC 1000 and the amendments to QC 1000 adopted by the PCAOB on September 9, 2026 to determine the date on which the standard will become eligible for testing in Auditing and Attestation (AUD) section of the Uniform CPA Examination (the CPA Exam). Based on this evaluation, the BOE determined that the provisions of QC 1000 approved by the SEC on September 9, 2024, that are not impacted by the amendments adopted by the PCAOB on September 9, 2026, will become eligible for testing in the AUD section of the CPA Exam on January 1, 2027. The amendments adopted by the PCAOB September 9, 2026, will become eligible for testing in the AUD section of the CPA Exam in the first calendar quarter beginning six months after they are approved by the SEC.

The implementation approach for QC 1000 is a planned deviation from the CPA Exam Policy on New Pronouncements to provide candidates and stakeholders sufficient time to prepare for and respond to the amendments to the standard.