

Ohio Administrative Code

Rule 4701-13-09 Peer review deficiencies; hearings.

Effective: September 1, 2020

(A) The board may rely on the peer review acceptance letter issued by the peer review committee, defined in rule 4701-13-01 of the Administrative Code, and related peer review supporting documentation as prima facie evidence in any disciplinary hearing involving a public accounting firm arising under division (H) of section 4701.04 of the Revised Code held in accordance with Chapter 119. of the Revised Code.

(B) If the board determines that the peer review described in paragraph (A) of this rule contains one or more violations of the professional standards defined in Chapter 4701-9 of the Administrative Code, the board may take appropriate disciplinary action under division (B) of section 4701.16 of the Revised Code and held in accordance with Chapter 119. of the Revised Code.