



Ohio Administrative Code

Rule 4701-13-02 Public accounting firm registration requirements, renewal deadlines.

Effective: May 1, 2023

(A) All public accounting firms shall pay an initial registration fee based on the number of certified public accountants employed by the firm:

(1) A public accounting firm that employs up to four Ohio permit holders shall pay an initial registration fee of thirty dollars.

(2) A public accounting firm that employs five to nine Ohio permit holders shall pay an initial registration fee of ninety dollars.

(3) A public accounting firm that employs ten or more Ohio permit holders shall pay an initial registration fee of one hundred eighty dollars.

(B) All public accounting firms shall pay a renewal fee based on the number of certified public accountants employed by the firm:

(1) A public accounting firm that employs up to four Ohio permit holders shall pay a renewal fee of ninety dollars.

(2) A public accounting firm that employs five to nine Ohio permit holders shall pay a renewal fee of one hundred eighty dollars.

(3) A public accounting firm that employs ten or more Ohio permit holders shall pay a renewal fee of three hundred sixty dollars.

(C) Any public accounting firm, business or CPA permit holder that performs or offers to perform services or engagements which result in the issuance of an attest report must notify the board of this fact within ninety days of the initial engagement agreement date and register with the board as a peer review firm pursuant to section 4701.04 of the Revised Code.



(D) Any business or CPA permit holder that does not perform any engagements which result in the issuance of an attest report and is exempt from peer review requirements; and that assumes or uses the titles or designations "certified public accountant" or "public accountant," or the abbreviations "CPA" or "PA," must register as a tax/consulting firm with the board and obtain a firm registration.

(E) A holder of a CPA permit who does not advertise or hold out to the public using the titles or designations "certified public accountant" or "public accountant," or the abbreviations "CPA" or "PA," may voluntarily register with the board and obtain a tax/consulting firm registration.

(F) The renewal deadlines for registration of public accounting firms are as follows:

(1) A public accounting firm that performs or offers to perform engagements subject to peer review must renew its firm registration by October thirty-first of the year assigned by the board to the firm. The firm must submit to the board all required firm registration renewal information by that date, including documentation of an approved peer review not previously submitted to the board.

(2) A public accounting firm that does not perform any engagement subject to peer review, and that uses the designation "certified public accountant," the abbreviation "CPA," "public accountant," or the abbreviation "PA" must renew its firm registration by August thirty-first of the year assigned by the board to the firm. The firm must submit to the board all required firm registration renewal documentation by that date.

(G) A conditional firm registration may be issued to a public accounting firm that submits a conditional acceptance letter issued by the peer review committee, with final approval of the peer review subject to completion of one or more requirements as outlined in the conditional acceptance letter. The firm must provide to the board a completion letter issued by the peer review committee within thirty days of the completion date set in the conditional acceptance letter, or the conditional firm registration will expire.

(H) A public accounting firm that does not comply with the requirements in paragraph (E)(1), (E)(2), or (F) of this rule shall be considered in violation of divisions (A)(9) and (A)(11) of section 4701.16 of the Revised Code and may be subject to disciplinary action in accordance with division (B) of that



section. In addition, the firm shall be assessed a penalty fee based upon the number of licensees in the firm. The amount of the penalty fee shall be determined as follows:

(1) A public accounting firm that performs engagements subject to peer review, and employs up to four Ohio permit holders or foreign certificate holders, shall pay a penalty fee of one hundred fifty dollars. The penalty fee will increase to three hundred dollars on February first of the following year the firm's registration renewal was due.

(2) A public accounting firm that performs engagements subject to peer review, and employs five to nine Ohio permit holders or foreign certificate holders, shall pay a penalty fee of three hundred sixty dollars. The penalty fee will increase to seven hundred dollars on February first of the following year the firm's registration renewal was due.

(3) A public accounting firm that performs engagements subject to peer review, and employs ten or more Ohio permit holders or foreign certificate holders, shall pay a penalty fee of nine hundred dollars. The penalty fee will increase to one thousand eight hundred dollars on February first of the following year the firm's registration renewal was due.

(4) A public accounting firm that does not perform engagements subject to peer review, and employs up to four Ohio permit holders or foreign certificate holders, shall pay a penalty fee of one hundred fifty dollars. The penalty fee will increase to three hundred dollars on December first of the year the firm's registration renewal is due.

(5) A public accounting firm that does not perform engagements subject to peer review, and employs five to nine Ohio permit holders or foreign certificate holders, shall pay a penalty fee of three hundred sixty dollars. The penalty fee will increase to seven hundred dollars on December first of the year the firm's registration renewal is due.

(6) A public accounting firm that does not perform engagements subject to peer review, and employs ten or more Ohio permit holders or foreign certificate holders, shall pay a penalty fee of nine hundred dollars. The penalty fee will increase to one thousand eight hundred dollars on December first of the year the firm's registration renewal is due.