



## Ohio Administrative Code

### Rule 4701-13-04 Change of peer review firm registration status.

Effective: [September 1, 2025](#)

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A peer review firm may change its registration status to tax/consulting or non-attest if at least one of the following criteria have been met:

- (A) The firm submits an affidavit to the board confirming the firm has not performed any engagement(s) subject to peer review standards since the firm's last peer review.
  - (B) The firm submits to the board documentation from the AICPA peer review committee confirming the firm's engagement(s) are not subject to peer review.
  - (C) The firm submits proof of a completed peer review along with all applicable attachments per rule 4701-13-07 of the Administrative Code, including an acceptance letter or completion letter from the peer review committee, if the firm performed any engagement(s) subject to peer review requirements since its last peer review.
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