



Ohio Administrative Code

Rule 4701-13-07 Required submission of peer review documents.

Effective: September 1, 2020

(A) Each public accounting firm that completes a peer review must submit to the board prior to the firm's October thirty-first registration deadline, an acceptance letter regarding the most recent peer review and all applicable attachments. Applicable attachments may include:

- (1) Peer review report
- (2) Acceptance letter
- (3) Letter of response
- (4) Completion letter

(B) Subject to the approval of the executive director, the board may accept a conditional acceptance letter for purposes of paragraph (A) of this rule. The conditional acceptance letter shall be valid contingent upon receipt of a completion letter within thirty days of the deadline stated in the conditional acceptance letter.

(C) A firm receiving a notice of recall or modification of the firm's peer review acceptance letter or completion letter shall provide to the board a copy of the recall or modification letter and the firm's response within fourteen days of the date on the recall or modification letter.

(D) A firm receiving a second consecutive peer review rating of "Fail" shall provide to the board a copy of the most recent peer review report and conditional acceptance letter within fourteen days of the date of the conditional acceptance letter. The firm must also provide its letter of response to the board at the same time the letter is submitted to the administering entity.

(E) Failure to comply with the provisions of this rule shall be a violation of division (A)(4) of section 4701.16 of the Revised Code.



AUTHENTICATED,
OHIO LEGISLATIVE SERVICE
COMMISSION
DOCUMENT #250392
