



Ohio Administrative Code

Rule 4701-13-08 Retention of documents relating to peer reviews.

Effective: September 1, 2025

(A) Each public accounting firm subject to peer review shall maintain in its records all documentation necessary to establish that each peer review performed by a qualified peer reviewing firm conformed to the peer review standards defined in paragraph (A) of rule 4701-13-06 of the Administrative Code. The documentation maintained by the public accounting firm includes the following:

(1) Documentation of reviewing firm qualifications;

(2) Copies of all peer review reports;

(3) All comment letters related to each peer review, including findings for further consideration (FFC) forms;

(4) All correspondence that indicates the public accounting firm's concurrence or nonconcurrence with the results of the peer review; and

(5) All proposed remedial actions and all information relevant to those remedial actions, including implementation and/or completion of the remedial actions.

(B) The documents described in paragraph (A) of this rule shall be retained by the public accounting firm for a period corresponding to the retention period of the relevant oversight or government organization and shall be made available upon request to the board. The public accounting firm receiving the review is responsible for the submission of all reports and supporting documentation to the board as required by rule 4701-13-07 of the Administrative Code.

(C) 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 #383510
