

4701-13-03

Designated peer review committee.

- (A) The board designates the peer review acceptance committee of "The Ohio Society of Certified Public Accountants" [and the "National Peer Review Committee of the American Institute of Certified Public Accountant"](#) as the peer review committee authorized pursuant to division (G)(1) of section 4701.04 of the Revised Code.

- (B) A registered firm may use a peer review report acceptance letter approved by the peer review committee defined in paragraph (A) of this rule to fulfill the peer review requirement for firm registration mandated by section 4701.04 of the Revised Code.