

4701-13-07

**Firm registration options.**

(A) A public accounting firm that does not perform any services which result in the issuance of an attest report is exempt from the peer review requirements and may register with the board as a firm not subject to peer review.

~~(B) A public accounting firm that begins providing services which result in the issuance of an attest report must notify the board of this fact within ninety days, and it shall register with the board as a peer review firm pursuant to section 4701.04 of the Revised Code.~~

~~(B)~~ (B) A public accounting firm described in paragraph (A) of this rule that does not ~~assume or use the~~ advertise, hold out to the public, or use the title or designation "certified public accountant" or "public accountant" may voluntarily register with the board and obtain a firm registration.

~~(C)~~ (C) A public accounting firm described in paragraph (A) of this rule that assumes or uses the title or designation "certified public accountant" or "public accountant" must register with the board and obtain a firm registration.

(D) A public accounting firm that begins providing services, which result in the issuance of an attest report, must notify the board of this fact within ninety days, and it shall register with the board as a peer review firm pursuant to section 4701.04 of the Revised Code.