

# OSCPA Peer Review Fee Structure

These fees are for all firms enrolled in the AICPA Peer Review Program and administered by The Ohio Society of CPAs.

## **Administrative and Evaluation Fee + Per Professional Fee:**

- \$1,300 per Engagement Review (includes one professional)
- \$1,550 per System Review without must-select engagements (includes one professional)
- \$2,050 per System Review with must-select engagements (includes one professional)
- +\$260 per additional professional – a professional is defined as any individual within the firm performing audits, reviews, compilations, preparation of financial statements or other attest engagements, or those professionals who have partner/manager level responsibility for the overall supervision or review of such engagements, whether or not they are CPAs.

This fee is billed to firms once every three years, during the year of the firm's peer review. The firm is billed once the "SCH case" has been approved in PRIMA. This fee covers the time and expenses incurred for the administrative, technical review and committee evaluation and acceptance processes.

**Corrective Actions / Monitoring Actions:** All firms required to complete additional corrective or monitoring actions assigned by the peer review committee are billed a \$300 fee, plus the additional fees as follows:

- Firms are billed \$150 per each CPE course of 1 or 2 -hours
- Firms are billed \$250 per each CPE course of 3 or more hours
- Firms are billed \$400 per requirement for actions other than CPE (ie: pre or post issuance review; team captain revisit; Internal or outside inspection, monitoring, etc.)

The firm is billed for the above-referenced fees after the COMLTR10 acceptance letter has been issued to the firm through PRIMA. This fee covers the additional time incurred for the review of the support documentation associated with the corrective or monitoring actions.

**Enrollment Fee:** Firms that are enrolling for the first time or are re-enrolling after switching from a non-attest firm to an attest firm are billed \$500. This fee is billed at the time of the request and must be paid prior to the enrollment being approved.

**Reinstatement Fee:** Firms that have requested to be reinstated in the program, after being dropped for non-cooperation or terminated for non-compliance, are billed \$1,500. This fee is billed at the time of the request and must be paid prior to the reinstatement being approved.

**Replacement Review Fee:** This fee is billed to firms that are required to undergo another peer review due to the firm's most recent peer review report being recalled. The firm is billed \$2,500 per "replacement" review and it is billed once the "PRI" has been submitted for its replacement review through PRIMA. The fee must be paid prior to the firm's PRI being approved for the replacement review.

## **No A&A Annual Enrollment Fee:**

A \$50 annual enrollment fee is billed to firms that are enrolled in the program and are not performing any attestation services requiring a peer review.

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All the fees listed above are payable upon receipt. If the fees are not paid timely, your firm runs the risk of being dropped or terminated from the AICPA Peer Review Program, please refer to [The AICPA Peer Review Board Drop & Termination Resolutions](#) for additional information.