

OSCPA Peer Review Fee Structure

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

Administrative and Evaluation Fee + Per Professional Fee:

- \$975 per Firm (includes one professional)
- +\$150 per additional professional for firms – this fee is charged for all professionals in the firm with an accounting degree and work on the accounting and auditing engagements that require a peer review.

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.

Late Fee Notices:

Firms are billed a \$100 fee for any and all overdue requests for review information. The fee increases by \$50 for each additional request for the same information that we must send. Billing begins when the first overdue letter is sent via certified mail and occurs throughout the review until the review is completed or the firm is dropped from the program for non-cooperation or terminated from the program for non-compliance.

Follow- Up Fee (Committee Corrective/Monitoring Actions): The following fees are billed to firms that are required to provide additional information to the peer review committee as part of the firm’s “provisional” acceptance of its review:

- Firms are billed \$200 per CPE course
- Firms are billed \$350 per requirement for corrective or monitoring actions required other than CPE (ie: pre or post issuance review; team captain revisit; Internal or outside inspection, etc.)

The firm is billed for the above-mentioned fees once it has been sent the COMLTR10 acceptance letter through PRIMA. This fee covers the additional time and expenses incurred for the administrative, technical review and committee evaluation and acceptance processes.

Enrollment/Re-enrollment Fee: Firms that are enrolling for the first-time or are re-enrolling after switching between an attest firm and a non-attest firm are billed \$100. This fee is billed at the time of the “ENR case” (enrollment) approval in PRIMA 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 \$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.

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.