



ACCOUNTANCY BOARD OF OHIO

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RONALD J. ROTARU, EXECUTIVE DIRECTOR

2009 FIRM REGISTRATION RENEWAL APPLICATION-FIRMS PERFORMING ATTEST SERVICES

A public accounting firm in Ohio that performs attest services, such as compilations, reviews, audits, and attestation engagements, must register with the Board. If your firm posted its peer review results on the AICPA facilitated state board access website, including an acceptance letter not previously used for firm registration renewal, your firm may renew its registration online by October 31, 2009. Please read the applicable law (Ohio Revised Code sections 4701.01 and 4701.04) and rules (Ohio Administrative Code rules 4701-13-01 through 4701-13-11 and 4701-7-04). The accountancy law and Board rules are available on our Web site.

Fee Schedule:		Late Fees:	after 10/31/09	after 01/31/10
Firms with (1-4) licensees	--->	\$30.00	-----> add -- \$150.00	add -- \$300.00
Firms with (5-9) licensees	--->	\$30.00	-----> add -- \$360.00	add -- \$720.00
Firms with (10 or more) licensees	--->	\$30.00	-----> add -- \$900.00	add -- \$1,800.00
For each additional office within Ohio.	--->	\$5.00		

Make check payable to: Treasurer, State of Ohio. **The renewal deadline is October 31, 2009. The Board will not abate late fees.**

Renewal checklist: (Put N/A for not applicable in front of any that do not apply to your firm.)

- ___ Fee of \$_____, consisting of the **\$30.00** renewal fee plus \$_____ for _____ additional office(s) at **\$5.00** per office.
- ___ **List of names, addresses, and CPA/PA numbers (CPA.xxxxx or PA.xxxxx) of all licensed employees.**
- ___ **List of all owners of your firm, with the CPA/PA numbers (CPA.xxxxx or PA.xxxxx) of all licensed owners.**
- ___ Signed statement, if the firm is a limited liability entity, that your firm possesses adequate professional liability insurance per rule 4701-13-01.
- ___ Copy of your firm's letterhead for **each** Ohio office.
- ___ If your firm is requesting an exemption from the peer review requirements per division (J) of section 4701.04 of the Revised Code, please check this line and submit a professional services form with this application.
- ___ Signed statement that your firm is in compliance with divisions (C) and (D) of section 4701.04 of the Ohio Revised Code. (This can be on your firm's letterhead.) (Sections (C) and (D) are on the reverse side of this application.)
- ___ A copy of The Ohio Society of CPAs peer review acceptance letter signed by the chairman of the OSCPA Peer Review Acceptance Committee or AICPA Peer Review Program acceptance letter.

Name of Firm: _____ Firm ID number _____
 Name of Chief Executive Officer: _____ Licensee ID number _____
 Name of Contact Person if different from above: _____

E-mail Address	Telephone
Address: _____	_____
Mailing Address	Street Address (Physical Address)
Address: _____	_____
City State Mailing Zip	City State Street Zip

I hereby state that to the best of my knowledge and belief, all information contained in this application, as well as the accompanying attachments, is true, accurate, and complete.

PRINTED NAME and TITLE

SIGNATURE

DATE

ACCOUNTANCY BOARD OF OHIO

REGISTRATION OF PUBLIC ACCOUNTING FIRMS; PEER REVIEW Section 4701.04, Ohio Revised Code

(C) A public accounting firm shall satisfy all of the following requirements in order to register:

- (1) Except as provided in division (C)(5) of this section, each partner, shareholder, member, or other person who owns an equity interest in the public accounting firm shall hold an Ohio permit or a foreign certificate.
- (2) The chief executive of any office of a public accounting firm located in or doing business in this state shall hold an Ohio permit or a foreign certificate.
- (3) Each individual in a public accounting firm who signs any attest report issued from an office of the public accounting firm located in this state shall hold an Ohio permit.
- (4) An individual who owns an equity interest in the public accounting firm or is employed by the public accounting firm and who holds an Ohio permit or a foreign certificate, or a qualified firm that owns an equity interest in the public accounting firm, shall assume ultimate responsibility for any attest report issued from an office of the public accounting firm located in this state.
- (5) Any person who does not hold an Ohio permit or a foreign certificate and who holds an equity interest in the public accounting firm shall satisfy the conditions set forth in division (D) of this section.
- (6) The public accounting firm shall provide for the transfer of the equity interest owned by persons who do not hold an Ohio permit or a foreign certificate to either the public accounting firm or to another person who owns an equity interest in the firm if a person who does not hold an Ohio permit or a foreign certificate withdraws from or ceases to be employed by the public accounting firm. The public accounting firm may make payments in connection with the person's withdrawal from the firm to that person or, if that person is deceased or dissolved, to the person's estate or successor in interest.

(D) A person who does not hold an Ohio permit or a foreign certificate may own an equity interest in a public accounting firm if all of the following conditions are met:

- (1) All of the individuals who hold an Ohio permit or a foreign certificate and who own equity interests in the public accounting firm, and qualified firms that own equity interests in the public accounting firm, own, in the aggregate, a majority of the equity interests in the public accounting firm and control the public accounting firm.
- (2) The person does not assume or use any titles or designations specified in division (A) of section 4701.14 of the Revised Code. The person may designate or refer to the person as a shareholder, partner, member, principal, owner, or officer of the public accounting firm and also may use any other title that the board authorizes by rule.
- (3) The person is not in violation of any standard regarding the character or conduct of that person that the board establishes by rule.
- (4) The person's participation in the business of the public accounting firm is the person's principal occupation and consists of providing services to or on behalf of the public accounting firm, and the person is not functioning solely or predominately as a passive investor in the public accounting firm.
- (5) The person has graduated with a baccalaureate or higher degree conferred by a college or university approved by the board.
- (6) The person meets or exceeds the continuing education requirements that the board establishes by rule.
- (7) A person who holds a professional license, registration, or certification issued by this state or another state complies with the requirements of that license, registration, or certification.
- (8) The person abides by the code of conduct of the American Institute of Certified Public Accountants or a comparable code of professional conduct that the board adopts by rule.
- (9) The person complies with all applicable provisions of this chapter and the rules adopted by the board.