

## OSCPA Peer Review Fee Structure for the review cycle beginning 1/1/15

### **Administrative and Evaluation Fee + Per professional fee:**

- \$925 per firm (includes one professional)
- + \$135 per additional professional for PRP and PCPS Firms OR
- + \$150 per additional professionals for Firm in the Audit Quality Center

This fee is billed once every three years to all firms, during the year of the firm's review. The invoice is sent to the firm once the reviewer has been approved to conduct the review. There is no specific time this fee is billed. It is for the administrative, technical review and committee evaluation and acceptance processes. *This fee is charged to member and non-member firms*

**Late Fee is \$100 for second requests and increases \$50 for each additional requests** - We charge all firms (members and non-members) a \$100 fee for any and all second requests for scheduling information and it increases by \$50 for any and all additional requests for scheduling information that we must send. Billing occurs throughout the review until the review is completed.

**Committee Follow-up fee** is billed to firms that are required to submit any additional corrective or monitoring information to the committee. The fee is \$125/CPE course or \$250 for the submission and review of any other documents (ie – submission of report(s) and/or financial statement(s) for a post-issuance review by a technical reviewer, etc.). It is billed upon completion of the review. *This fee is charged to member and non-member firms.*

**No A&A fee** is billed once a year to firms that are enrolled in the PRPs but are not performing attest services. This fee is \$50 and accompanies the annual no A&A confirmation letter. *This fee is charged to member and non-member firms.*

**Enrollment fee** is billed to firms enrolling or re-enrolling in the program. This fee is \$100 and accompanies the enrollment form. *This fee is charged to member and non-member firms.*

**Recalled Review Fee** is billed to those firms that did not have the proper engagement selection during their last peer review which requires the firm's previous peer review report and acceptance to be recalled and re-performed. The scheduling and evaluation fee would be doubled to \$1,850.