

Title 20—DEPARTMENT OF COMMERCE AND INSURANCE
Division 2010—Missouri State Board of Accountancy
Chapter 5—Peer Review

PROPOSED AMENDMENT

20 CSR 2010-5.100 Administration. The board is amending the purpose, sections (1) and (3), and deleting section (4).

PURPOSE: This amendment clarifies peer review requirements.

PURPOSE: This rule [clarifies] establishes the requirements for the administration of the peer review process.

(1) *[The Missouri Society of Certified Public Accountants (MSCPA) peer review administration program, or a] Any approved [American Institute for Certified Public Accountants (AICPA)] peer review program[,] may serve as the provider for peer review administration for Missouri firms. Any schedule of charges for the administration of a firm's peer review within this state will be determined without regard to membership in any organization[, including MSCPA or AICPA].*

(3) *[Annually by June 1] Upon request, the PROB shall provide the board a list of firms that are enrolled in an approved peer review program, a list of firms that have not provided the verifications required by [20 CSR 2010-5.090] 20 CSR 2010-5.080, and a list of firms terminated from the peer review program. [These firms may be determined to be ineligible for renewal by the board.]*

[(4) Firms determined to be ineligible for renewal for failure to be currently enrolled in an approved peer review program, and/or failure to provide the verifications required by 20 CSR 2010-5.090 shall be notified by the board in writing of the reason(s) and shall be advised of its right to file a complaint with the Administrative Hearing Commission.]

AUTHORITY: section[s] 326.271, RSMo 2016 and section 326.289.9, RSMo Supp. [2009] 2021. This rule originally filed as 4 CSR 10-5.100. Original rule filed Nov. 3, 2003, effective June 30, 2004. Moved to 20 CSR 2010-5.100, effective Aug. 28, 2006. Amended: Filed Feb. 23, 2010, effective Aug. 30, 2010. Amended: filed Feb. 16, 2022.*

PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Board of Accountancy, PO Box 613, Jefferson City, MO

65102, by facsimile at 573-751-0012, or via email at mosba@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the **Missouri Register**. No public hearing is scheduled.