

(D) A LICENSEE OR PERMIT HOLDER SHALL AFFIRM UNDER THE PENALTIES OF PERJURY ON A STANDARD FORM PROVIDED BY THE BOARD COMPLIANCE WITH THE PEER REVIEW REQUIREMENT AT THE TIME OF LICENSE OR PERMIT RENEWAL.

2-4A-03.

(A) A LICENSEE OR PERMIT HOLDER WHO PROVIDES SERVICES REQUIRING PEER REVIEW ON OR AFTER OCTOBER 1, 2005, SHALL COMPLY WITH THE PEER REVIEW REQUIREMENT WITHIN 3 YEARS AFTER INITIATING THOSE SERVICES.

(B) A LICENSEE OR PERMIT HOLDER WHO PROVIDES SERVICES REQUIRING A PEER REVIEW AND WHO SUBMITS A RENEWAL APPLICATION AFTER OCTOBER 1, 2008, SHALL AFFIRM UNDER THE PENALTIES OF PERJURY ON A STANDARD FORM PROVIDED BY THE BOARD COMPLETION OF THE LICENSEE OR PERMIT HOLDER'S MOST RECENT PEER REVIEW.

(C) IF THE 3-YEAR PERIOD IN SUBSECTION (A) OF THIS SECTION HAS NOT EXPIRED PRIOR TO THE DATE OF THE LICENSE OR PERMIT RENEWAL, AND THE LICENSEE OR PERMIT HOLDER HAS HAD NO PEER REVIEW WITHIN THE LAST 3 YEARS, THE LICENSEE OR PERMIT HOLDER MUST NOTIFY THE BOARD IN WRITING WITHIN 30 DAYS OF THE DATE THE PEER REVIEW IS COMPLETED.

2-4A-04.

(A) A SYSTEM REVIEW IS REQUIRED FOR A LICENSEE OR PERMIT HOLDER THAT PERFORMS ANY OF THE FOLLOWING SERVICES:

(1) ENGAGEMENTS GOVERNED BY THE STATEMENTS ON AUDITING STANDARDS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS; OR

(2) EXAMINATIONS OF PROSPECTIVE FINANCIAL INFORMATION UNDER:

(I) THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS; OR

(II) THE GOVERNMENT AUDITING STANDARDS ISSUED BY THE U.S. GOVERNMENT ACCOUNTABILITY OFFICE.

(B) AN ENGAGEMENT REVIEW IS REQUIRED FOR A LICENSEE OR PERMIT HOLDER NOT REQUIRED TO HAVE A SYSTEM REVIEW THAT PERFORMS ANY OF THE FOLLOWING SERVICES:

(1) ENGAGEMENTS IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS; OR

(2) REVIEW ENGAGEMENTS IN ACCORDANCE WITH THE STATEMENTS ON STANDARDS FOR ATTESTATION ENGAGEMENTS OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.