

Article - Business Occupations and Professions

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§2-4A-02.

(a) (1) A licensee or permit holder who performs any of the services described in § 2-4A-04 of this subtitle shall be required to undergo, at least once every 3 years, a peer review.

(2) The Board may modify the peer review requirement for a licensee or permit holder upon a showing of good cause.

(b) A peer review shall be performed and recorded in accordance with standards no less stringent than those set forth in the standards for performing and reporting on peer reviews of the American Institute of Certified Public Accountants.

(c) The Board must approve a peer review program other than the peer review program of the American Institute of Certified Public Accountants prior to its use to satisfy the requirements of this section.

(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.

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