**Section 1430.3020 Contingent Fees**

"Contingent fee" means a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service.

a) A registered public accountant shall not:

1) Perform for a contingent fee any professional services for, or receive such a fee from, a client for whom the registered public accountant or the registered public accountant's firm performs:

A) An audit or review of a financial statement;

B) A compilation of a financial statement when the registered public accountant expects, or reasonably might expect, that a third party will use the financial statement and the registered public accountant's compilation report does not disclose a lack of independence; or

C) An examination of prospective financial information; or

2) Prepare an original or amended tax return or claim for a tax refund for a contingent fee for any client.

b) The prohibition in (a)(1) above applies during the period in which the registered public accountant or the registered public accountant's firm is engaged to perform any of the services listed in (a)(1)(A), (B) and (C) above and the period covered by any historical financial statements involved in any such listed services.

c) For the purposes of this Section only, fees are not regarded as being contingent if fixed by courts or other public authorities or, in tax matters, if determined based on the results of judicial proceedings or the findings of governmental agencies. A registered public accountant's fees may vary depending, for example, on the complexity of services rendered.