**Section 1430.5030 Commissions and Referral Fees**

a) Prohibited Commissions – A registered public accountant shall not for a commission recommend or refer to a client any product or service, or for a commission recommend or refer any product or service to be supplied by a client, or receive a commission, when the registered public accountant or the registered public accountant's firm also performs for that client any of the following:

1) An audit or review of a financial statement;

2) A compilation of a financial statement when the member 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

3) An examination of prospective financial information.

This prohibition applies during the period in which the registered public accountant is engaged to perform any of the services listed above and the period covered by any historical financial statements involved in such listed services.

b) Disclosure of Permitted Commissions – A registered public accountant who is not prohibited by this Section from performing services for or receiving a commission and who is paid or expects to be paid a commission shall disclose that fact to any person or entity to whom the registered public accountant recommends or refers a product or service to which the commission relates.

c) Referral Fees – Any registered public accountant who accepts a referral fee for recommending or referring any service of a CPA to any entity or who pays a referral fee to obtain a client shall disclose such acceptance or payment to the client.