

## Important Notices

Firms are required to notify LARA directly within 30 days of receipt of a Fail (formerly Adverse) report or a second consecutive report of Pass with Deficiencies (formerly Modified). A firm's failure to notify LARA independently may result in fines from \$1,000.00 to \$25,000.00.

The Facilitated State Board Access (FSBA) web site is a secure web site created for the submission of peer review documents required by the Department of Licensing and Regulatory Affairs (LARA). Firms enrolled in the Peer Review Program may "opt in" to the FSBA process to have the required documents uploaded on their behalf. It is important to note, however, that firms are required to notify LARA directly within 30 days of receipt of a Fail (formerly Adverse) report or a second consecutive report of Pass with Deficiencies (formerly Modified). "Opting in" to the FSBA submission process does not satisfy this requirement. A firm's failure to notify LARA independently may result in fines from \$1,000.00 to \$25,000.00. Firms may notify LARA:

By email at: [bplhelp@michigan.gov](mailto:bplhelp@michigan.gov)

Or by writing: Bureau of Professional Licensing – Accounting  
P O Box 30670  
Lansing, MI 48909