



## Ohio Revised Code

### Section 4701.22 Written examination designed to determine competency.

Effective: September 30, 1974

Legislation: Senate Bill 438 - 110th General Assembly

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Whenever any statute, regulation or rule requires that any report, financial statement, or document for any department, division, board, commission, or agency of this state or any political subdivision thereof be prepared by a certified public accountant, such requirement shall be construed to mean public accountant or certified public accountant. Except that to certify financial statements for qualification of contractors for the department of transportation, a public accountant holding a valid registration issued in this state must have certified a financial statement submitted to the department of transportation by an applicant contractor for the previous year, or furnish evidence that he has received a passing score as the result of a written examination designed to determine competency, prescribed and administered by the accountancy board of Ohio.

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