

## Ohio Administrative Code

Rule 4701-15-13 Continuing education requirements of non-CPA owners.

Effective: September 7, 2019

Any individual who does not hold an Ohio permit ora foreign certificate, or a professional license, registration, orcertification issued by this state, or another state and who holds an equityinterest in a public accounting firm, shall comply with the continuing education requirements in rule 4701-15-02 of the Administrative Code.