



Ohio Administrative Code

Rule 4701-11-07 Board communications and required reporting.

Effective: [September 1, 2026](#)

-
- (A) For purposes of this rule, "person" shall have the same meaning as in division (T) of section 4701.01 of the Revised Code.
- (B) All official communications from the board are sent to a person's last physical or electronic address of record as maintained by the board. If the communication is not returned to the board, the person will be considered by the board to have received such official communications, to be aware of the contents of such official communications, and to be responsible for any actions required by such official communications. If a person notifies the board in writing of a failure to receive the official communication, the board will resend the official communication to the person. The board will not extend any deadlines nor abate any penalties unless it feels appropriate circumstances exist.
- (C) Any change in a person's name, primary phone number, email, or physical address must be submitted to the board in writing.
- (D) Official communications, unless otherwise specifically designated by the board, shall require a response within fifteen business days. A business day is defined as any day, Monday through Friday excluding state holidays, that the board office is open.
- (E) Any person or public accounting firm that holds a license or registration issued by the board shall notify the board within thirty days of:
- (1) Any administrative disciplinary action that the holder is the subject of or party to before any court or agency of the United States of America, branch of the armed forces of the United States of America, or the American institute of certified public accountants;
 - (2) Cancellation, revocation, suspension, or refusal to renew authority to practice as a certified public accountant, a public accountant, or public accounting firm by any other state, for any cause other than failure to pay registration fees in that other state;
 - (3) Suspension or revocation of the right to practice before any state or federal agency;
 - (4) The conviction of any felony, or conviction of a misdemeanor involving dishonesty or fraud regardless of whether sentence is imposed, suspended, or executed, and regardless of any plea of no contest;
 - (5) Any final judgment rendered against the holder in a civil court of law.



4701-11-07

2

- (F) Upon the renewal or reinstatement of an Ohio license or registration each person or firm shall notify the board in writing if any of the actions in paragraph (E) of this rule have occurred.
- (G) The board takes no responsibility for any delay in communication or in the filing of any other document or fee submitted by or on behalf of a person, which is caused by any third party, whether it be an individual or an organization.