



## Ohio Administrative Code

### Rule 4701-15-11 Required continuing education programs.

Effective: September 6, 2024

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(A) An Ohio permit holder who performs accounting, auditing, assurance or attestation engagements, prepares any financial report, or signs any financial report in accordance with the professional standards defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code shall complete at least twenty-four continuing education credits in the fields of accounting, auditing, or attestation standards during the three-year reporting period specific to the types of services provided by the Ohio permit holder.

(B) An Ohio permit holder who performs tax work on any engagement, prepares any tax return, or signs any tax return as a certified public accountant or public accountant in accordance with the professional standards defined in rule 4701-9-09 of the Administrative Code shall complete at least twenty-four continuing education credits in the field of taxation during the three-year reporting period specific to the types of services provided by the Ohio permit holder.

(C) All Ohio permit holders - each three-year reporting period - must complete three continuing education credits covering the applications of professional standards and responsibilities. The following guidelines are applicable:

(1) The executive director, subject to board approval, shall review and approve sponsors, instructors, and courses of professional standards and responsibilities. Such courses may cover the subjects of Ohio accountancy law and board rules, professional ethics, ethical philosophy, or the accountancy laws and rules promulgated by another state accountancy board.

(2) The executive director, subject to board approval, may approve a program in professional standards and responsibilities of fewer than three credits.

(3) The board may require that any certified public accountant, public accountant, or staff member of a public accounting firm that is the subject of a disciplinary action by the board complete a program approved by the executive director, subject to board approval that emphasizes Ohio accountancy law



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defined in Chapter 4701. of the Revised Code, and board rules defined in agency 4701 of the Administrative Code.