

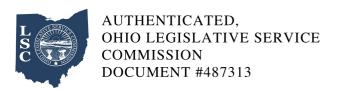
Ohio Administrative Code

Rule 4701-17-01 Education assistance program definitions.

Effective: December 31, 2025

The following terms are used with the same meanings throughout this chapter:

- (A) "Contract" is defined in relation to the education assistance program as a fully-executed, single-source contract made between the board and an Ohio-based statewide membership organization representing certified public accountants in this state.
- (B) "Nontraditional student" is defined as a student whose entry to college or university was delayed by at least one year; that is a single parent or has dependents; that is employed full-time; that is attending post-secondary education part-time; that is financially independent; that is older than 25 years of age; or that completed high-school level education outside of the United States.
- (C) "Workforce development program" is defined as a structured program designed to improve individual's skills to meet the needs of the CPA profession through enhancing employability and aligning workforce capabilities with industry demands through training, education, and partnerships.
- (D) "Workforce attraction program" is defined as a structured program designed to recruit and retain skilled talent to meet the needs of the CPA profession through targeted marketing, incentives, and partnerships.
- (E) A "college or university located in this state" means an accredited college or university located in Ohio that has been issued a certificate of authorization to grant degrees by the Ohio department of higher education or is part of the "University System of Ohio."
- (F) "Scholarship" is defined as a one-time award of moneys to a qualifying student who meets the requirements or a program approved by the board that supports CPA workforce development and attraction programs as defined in Chapter 4701-17 of the Administrative Code.
- (G) "Study materials for the certified public accountant examination" is defined as structured



preparatory coursework offered by a specialized educational provider delivering comprehensive study programs, interactive lectures, practice exams, and personalized support tailored to meet the specific requirements of the uniform CPA examination.

- (H) "Education assistance committee" is defined per paragraph (A)(5) of Rule 4701-1-10 of the Administrative Code.
- (I) "Scope of work" is defined as the specific tasks, responsibilities, deliverables, and results expected to be performed over the duration of an education assistance program contract year.