



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.