



Ohio Administrative Code

Rule 4701-5-01 CPA examination administration definitions.

Effective: September 6, 2024

(A) "American Institute of Certified Public Accountants" is the national professional organization of certified public accountants in the United States that develops and grades the CPA examination.

(B) "CPA Examination Services (CPAES)," a division of the "National Association of State Boards of Accountancy," is the board's authorized agent for the performance of administrative services related to the CPA examination pursuant to division (A)(4) of section 4701.06 of the Revised Code.

(C) "Prometric" is the board's authorized delivery vendor for the CPA examination.

(D) "Notice to schedule" is the document issued by CPAES to a candidate whose CPA examination application has been approved. The notice to schedule enables the candidate to schedule any or all parts of the CPA examination with prometric.

(E) "Military" has the same meaning as "armed forces" defined in section 5903.01 of the Revised Code. Military spouses are included in the board's definition.

(F) "Veteran" has the same meaning as in section 5903.01 of the Revised Code. Spouses of veterans are included in the board's definition.

(G) "Service member" means a person who is serving in the armed forces of the United States or a reserve component of the armed forces of the United States and their spouses.
