



## Ohio Administrative Code Rule 4701-9-08 Consulting standards.

Effective: December 12, 2016

---

(A) An Ohio permit holder shall be associated with a consulting engagement only if the Ohio permit holder has complied with the applicable standards for consulting services defined in paragraph (B) of this rule.

(B) Consulting services standards are defined as "Statements on Standards for Consulting Services" and "Statements on Standards for Valuation Services" issued by the "American Institute of Certified Public Accountants" and published on its website ([www.aicpa.org](http://www.aicpa.org)).

---