



## Ohio Revised Code Section 4701.15 Employees.

Effective: January 9, 1961

Legislation: House Bill 1 - 104th General Assembly

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Nothing contained in sections 4701.01 to 4701.19, inclusive, of the Revised Code, shall prohibit any person not a certified public accountant or public accountant from serving as an employee of, or an assistant to, a certified public accountant or public accountant or partnership composed of certified public accountants or public accountants or a foreign accountant registered under section 4701.09 of the Revised Code; provided that such employee or assistant does not issue any accounting or financial statement over his name.

Nothing contained in sections 4701.01 to 4701.19, inclusive, of the Revised Code, shall prohibit a certified public accountant or a registered public accountant of another state, or any accountant who holds a certificate, degree, or license in a foreign country, constituting a recognized qualification for the practice of public accounting in such country, from temporarily practicing in this state on professional business incident to his regular practice outside the state; provided, that such temporary practice is conducted in conformity with the regulations and rules of professional conduct promulgated by the accountancy board.

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