



Ohio Revised Code

Section 4701.16 Disciplinary actions.

Effective: September 30, 2025

Legislation: House Bill 96

(A) After notice and hearing as provided in Chapter 119. of the Revised Code, the accountancy board may discipline as described in division (B) of this section a person holding an Ohio permit, an Ohio registration, a firm registration, a CPA certificate, or a PA registration or any other person whose activities are regulated by the board for any one or any combination of the following causes:

- (1) Fraud or deceit in obtaining a firm registration or in obtaining a CPA certificate, a PA registration, an Ohio permit, or an Ohio registration;
- (2) Dishonesty, fraud, or gross negligence in the practice of public accounting;
- (3) Violation of any of the provisions of section 4701.14 of the Revised Code;
- (4) Violation of a rule of professional conduct promulgated by the board under the authority granted by this chapter;
- (5) Conviction of a felony under the laws of any state or of the United States;
- (6) Conviction of any crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States;
- (7) Cancellation, revocation, suspension, or refusal to renew authority to practice as a certified public accountant, a public accountant, or a public accounting firm by any other state, for any cause other than failure to pay registration fees in that other state;
- (8) Suspension or revocation of the right to practice before any state or federal agency;
- (9) Failure of a holder of a CPA certificate or PA registration to obtain an Ohio permit or an Ohio registration, or the failure of a public accounting firm to obtain a firm registration;



(10) Conduct discreditable to the public accounting profession or to the holder of an Ohio permit, Ohio registration, or foreign certificate;

(11) Failure of a public accounting firm to comply with section 4701.04 of the Revised Code.

(B) For any of the reasons specified in division (A) of this section, the board may do any of the following:

(1) Revoke, suspend, or refuse to renew any CPA certificate or PA registration or any Ohio permit, Ohio registration, or firm registration;

(2) Disqualify a person who is not a holder of an Ohio permit or a foreign certificate from owning an equity interest or shares in a public accounting firm or qualified firm;

(3) Publicly censure a registered firm or a holder of a CPA certificate, a PA registration, an Ohio permit, or an Ohio registration;

(4) Levy against a registered firm or a holder of a CPA certificate, a PA registration, an Ohio permit, or an Ohio registration a penalty or fine not to exceed five thousand dollars for each offense. Any fine shall be reasonable and in relation to the severity of the offense.

(5) In the case of violations of division (A)(2) or (4) of this section, require completion of remedial continuing education programs prescribed by the board in addition to those required by section 4701.11 of the Revised Code;

(6) In the case of violations of division (A)(2) or (4) of this section, require the holder of a CPA certificate, PA registration, or firm registration to submit to a peer review by a professional committee designated by the board, which committee shall report to the board concerning that holder's compliance with generally accepted accounting principles, generally accepted auditing standards, or other generally accepted technical standards;

(7) Revoke or suspend the privileges to offer or render attest services in this state or to use a CPA



title or designation in this state of an individual who holds a foreign certificate.

(C) If the board levies a fine against or suspends the certificate of a person or registration of a person or firm for a violation of division (A)(2) or (4) of this section, it may waive all or any portion of the fine or suspension if the holder of the CPA certificate, PA registration, or firm registration complies fully with division (B)(5) or (6) of this section.

(D) A person engaged in the practice of public accounting shall not be subject to discipline by the accountancy board solely because the person provided professional accounting services to the holder of a license under Chapter 3796. of the Revised Code.