

4701-15-11

**Required continuing education programs.**

- (A) An Ohio permit holder who performs accounting, auditing, assurance or attestation engagements, preparing any financial report, or signing any financial report in accordance with the professional standards defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code shall complete at least twenty-four continuing education credits in the fields of accounting, auditing, or attestation standards during the three-year reporting period specific to the types of services provided by the Ohio permit holder.
- (B) An Ohio permit holder who performs tax work on any engagement, preparing any tax return, or signing any tax return as a certified public accountant or public accountant in accordance with the professional standards defined in rule 4701-9-09 of the Administrative Code shall complete at least twenty-four continuing education credits in the field of taxation during the three-year reporting period specific to the types of services provided by the Ohio permit holder.
- (C) All Ohio permit holders must complete three continuing education credits each three-year reporting period covering the applications of professional standards and responsibilities. The following guidelines are applicable:
  - (1) The board may require that any certified public accountant, public accountant, or staff member of a public accounting firm that is the subject of a disciplinary action by the board complete a program approved by the executive director, subject to board approval that emphasizes the accountancy law, defined in Chapter 4701. of the Revised Code, and the board rules, defined in agency 4701 of the Administrative Code.
  - (2) An Ohio permit holder may claim credit in professional standards and responsibilities for courses from approved sponsors or instructors. The executive director, subject to board approval, shall select approved sponsors and instructors. Such courses may cover the subjects of the Ohio accountancy law and board rules, professional ethics, ethical philosophy, or the accountancy laws and rules promulgated by another state accountancy board.
  - (3) The [executive director, subject to](#) board [approval](#), may approve a program in professional standards and responsibilities of fewer than three credits.