

4701-7-09

**Internet practice.**

- (A) A firm that provides public accounting services to Ohio clients electronically shall provide, on the home page of the firm's website, a means for regulators and the public to contact a responsible licensed CPA in that firm regarding complaints, questions, or the firm's compliance with applicable statutes and administrative regulations.
  
- (B) The board may either bring an action or file a complaint with the appropriate state accountancy board against any certified public accountant or public accounting firm located and licensed in another state who is not in compliance with paragraph (A) of this rule in accordance with the provisions of division (A)(3) of section 4701.16 of the Revised Code.