

Ohio-based Professional Standards & Responsibilities

Ohio-based PSR courses are required for a CPA's initial licensure, a return to practice, or for disciplinary compliance. To maintain the quality of the PSR courses available to Ohio CPAs, the Board recommends covering the information found in the following statutes and rules:

ORC

- 4701.04 Registration
- 4701.06 Requirements for CPE certificate
- 4701.08 License applicant to comply with RC chapter 4776
- 4701.10 Issuing Permits to practice
- 4701.11 Continuing education
- 4701.12 Advertisements
- 4701.14 Unauthorized practice
- 4701.15 Employees
- 4701.16 Disciplinary Actions
- 4701.19 Records
- 4701.99 Penalty

OAC

- 4701-1 General Provisions
- 4701-7 CPA certificate and licenses
- 4701-9 Accounting Standards
- 4701-11 Ethics standards
- 4701-13 Registration
- 4701-15 Continuing education