

**As Reported by House Civil and Commercial Law Committee**

**122nd General Assembly**

**Regular Session**

**1997-1998**

**Sub. S. B. No. 200**

**Senators Cupp, Watts, Herington, Hottinger, Mumper, Carnes, Blessing,**

**Finan, Suhadolnik**

**Representatives S, Buchy, Kasputis, Callender, Salerno**

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**A B I L L**

To amend sections 1111.01, 2925.01, 4701.01, 4701.04, 1  
4701.06, 4701.061, 4701.07, 4701.10, 4701.11, 2  
4701.12, 4701.13, 4701.14, 4701.16, and 4701.19 3  
and to enact section 4701.29 of the Revised Code 4  
to permit certain persons who do not hold a 5  
certificate or registration to practice as a 6  
certified public accountant or public accountant 7  
to acquire an ownership interest in public 8  
accounting firms, to add a statutory definition of 9  
the "practice of public accounting" and modify or 10  
add other definitions in the Accountancy Board 11  
Law, to expand the discipline that may be imposed 12  
for infractions of that law, and to make other 13  
related changes in that law. 14

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That sections 1111.01, 2925.01, 4701.01, 4701.04, 15  
4701.06, 4701.061, 4701.07, 4701.10, 4701.11, 4701.12, 4701.13, 16  
4701.14, 4701.16, and 4701.19 be amended and section 4701.29 of 17  
the Revised Code be enacted to read as follows: 18

Sec. 1111.01. As used in this chapter: 19

(A) "Charitable trust" means a charitable remainder annuity 20  
trust as defined in section 664(d) of the Internal Revenue Code, a 21  
charitable remainder unitrust as defined in section 664(d) of the 22  
Internal Revenue Code, a charitable lead or other split interest 23  
trust subject to the governing instrument requirements of section 24  
508(e) of the Internal Revenue Code, a pooled income fund as 25  
defined in section 642(c) of the Internal Revenue Code, a trust 26  
that is a private foundation as defined in section 509 of the 27  
Internal Revenue Code, or a trust of which each beneficiary is a 28  
charity. 29

For purposes of this division and division (B) of this 30  
section, "Internal Revenue Code" means the "Internal Revenue Code 31  
of 1986," 100 Stat. 2085, 26 U.S.C.A. 1, as amended. 32

(B) "Charity" means a state university as defined in section 33  
3345.011 of the Revised Code, a community college as defined in 34  
section 3354.01 of the Revised Code, a technical college as 35  
defined in section 3357.01 of the Revised Code, a state community 36  
college as defined in section 3358.01 of the Revised Code, a 37  
private college or university that possesses a certificate of 38  
authorization issued by the Ohio board of regents pursuant to 39  
Chapter 1713. of the Revised Code, a trust or organization exempt 40  
from taxation under section 501(c)(3) or section 501(c)(13) of the 41  
Internal Revenue Code, or a corporation, trust, or organization 42  
described in section 170(c)(2) of the Internal Revenue Code. The 43  
term "charities" means more than one trust or organization that is 44  
a charity. 45

(C) "Collective investment fund" means a fund established by 46  
a trust company or an affiliate of a trust company for the 47  
collective investment of assets held in a fiduciary capacity, 48  
either alone or with one or more cofiduciaries, by the 49

establishing trust company and its affiliates. 50

(D) "Fiduciary investment company" means a corporation that 51  
is both of the following: 52

(1) An investment company; 53

(2) Incorporated, owned, and operated in accordance with 54  
rules adopted by the superintendent of financial institutions for 55  
the investment of funds held by trust companies in a fiduciary 56  
capacity and for true fiduciary purposes, either alone or with one 57  
or more cofiduciaries. 58

(E) "Instrument" includes any will, declaration of trust, 59  
agreement of trust, agency, or custodianship, or court order 60  
creating a fiduciary relationship. 61

(F) "Investment company" means any investment company as 62  
defined in section 3 and registered under section 8 of the 63  
"Investment Company Act of 1940," 54 Stat. 789, 15 U.S.C.A. 80a-3 64  
and 80a-8. 65

(G) "Trust business" means accepting and executing trusts of 66  
property, serving as a trustee, executor, administrator, guardian, 67  
receiver, or conservator, and providing fiduciary services as a 68  
business. "Trust business" does not include any of the following: 69

(1) Any natural person acting as a trustee, executor, 70  
administrator, guardian, receiver, or conservator, pursuant to 71  
appointment by a court of competent jurisdiction; 72

(2) Any natural person serving as a trustee who does not hold 73  
self out to the public as willing to act as a trustee for hire. 74  
For purposes of division (G) of this section, the solicitation or 75  
advertisement of legal or accounting services by a person licensed 76  
in this state as an attorney or a person holding ~~a live~~ an Ohio 77  
permit to practice public accounting issued under division (A) of 78  
section 4701.10 of the Revised Code shall not be considered to be 79

the act of holding self out to the public as willing to act as a trustee for hire. 80  
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(3) A charity, an officer or employee of a charity, or a person affiliated with a charity, serving as trustee of a charitable trust of which the charity, or another charity with a similar purpose, is a beneficiary; 82  
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(4) Other fiduciary activities the superintendent determines are not undertaken as a business. 86  
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**Sec. 2925.01.** As used in this chapter: 88

(A) "Administer," "controlled substance," "dispense," "distribute," "hypodermic," "manufacturer," "official written order," "person," "pharmacist," "pharmacy," "sale," "schedule I," "schedule II," "schedule III," "schedule IV," "schedule V," and "wholesaler" have the same meanings as in section 3719.01 of the Revised Code. 89  
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(B) "Drug dependent person" and "drug of abuse" have the same meanings as in section 3719.011 of the Revised Code. 95  
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(C) "Drug," "dangerous drug," "licensed health professional authorized to prescribe drugs," and "prescription" have the same meanings as in section 4729.01 of the Revised Code. 97  
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(D) "Bulk amount" of a controlled substance means any of the following: 100  
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(1) For any compound, mixture, preparation, or substance included in schedule I, schedule II, or schedule III, with the exception of marihuana, cocaine, L.S.D., heroin, and hashish and except as provided in division (D)(2) or (5) of this section, whichever of the following is applicable: 102  
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(a) An amount equal to or exceeding ten grams or twenty-five unit doses of a compound, mixture, preparation, or substance that is or contains any amount of a schedule I opiate or opium 107  
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derivative;	110
(b) An amount equal to or exceeding ten grams of a compound,	111
mixture, preparation, or substance that is or contains any amount	112
of raw or gum opium;	113
(c) An amount equal to or exceeding thirty grams or ten unit	114
doses of a compound, mixture, preparation, or substance that is or	115
contains any amount of a schedule I hallucinogen other than	116
tetrahydrocannabinol or lysergic acid amide, or a schedule I	117
stimulant or depressant;	118
(d) An amount equal to or exceeding twenty grams or five	119
times the maximum daily dose in the usual dose range specified in	120
a standard pharmaceutical reference manual of a compound, mixture,	121
preparation, or substance that is or contains any amount of a	122
schedule II opiate or opium derivative;	123
(e) An amount equal to or exceeding five grams or ten unit	124
doses of a compound, mixture, preparation, or substance that is or	125
contains any amount of phencyclidine;	126
(f) An amount equal to or exceeding one hundred twenty grams	127
or thirty times the maximum daily dose in the usual dose range	128
specified in a standard pharmaceutical reference manual of a	129
compound, mixture, preparation, or substance that is or contains	130
any amount of a schedule II stimulant that is in a final dosage	131
form manufactured by a person authorized by the "Federal Food,	132
Drug, and Cosmetic Act," 52 Stat. 1040 (1938), 21 U.S.C.A. 301, as	133
amended, and the federal drug abuse control laws, as defined in	134
section 3719.01 of the Revised Code, that is or contains any	135
amount of a schedule II depressant substance or a schedule II	136
hallucinogenic substance;	137
(g) An amount equal to or exceeding three grams of a	138
compound, mixture, preparation, or substance that is or contains	139
any amount of a schedule II stimulant, or any of its salts or	140

isomers, that is not in a final dosage form manufactured by a person authorized by the Federal Food, Drug, and Cosmetic Act and the federal drug abuse control laws.

(2) An amount equal to or exceeding one hundred twenty grams or thirty times the maximum daily dose in the usual dose range specified in a standard pharmaceutical reference manual of a compound, mixture, preparation, or substance that is or contains any amount of a schedule III or IV substance other than an anabolic steroid or a schedule III opiate or opium derivative;

(3) An amount equal to or exceeding twenty grams or five times the maximum daily dose in the usual dose range specified in a standard pharmaceutical reference manual of a compound, mixture, preparation, or substance that is or contains any amount of a schedule III opiate or opium derivative;

(4) An amount equal to or exceeding two hundred fifty milliliters or two hundred fifty grams of a compound, mixture, preparation, or substance that is or contains any amount of a schedule V substance;

(5) An amount equal to or exceeding two hundred solid dosage units, sixteen grams, or sixteen milliliters of a compound, mixture, preparation, or substance that is or contains any amount of a schedule III anabolic steroid.

(E) "Unit dose" means an amount or unit of a compound, mixture, or preparation containing a controlled substance that is separately identifiable and in a form that indicates that it is the amount or unit by which the controlled substance is separately administered to or taken by an individual.

(F) "Cultivate" includes planting, watering, fertilizing, or tilling.

(G) "Drug abuse offense" means any of the following:

(1) A violation of division (A) of section 2913.02 that 171  
constitutes theft of drugs, or a violation of section 2925.02, 172  
2925.03, 2925.04, 2925.05, 2925.06, 2925.11, 2925.12, 2925.13, 173  
2925.22, 2925.23, 2925.31, 2925.32, 2925.36, or 2925.37 of the 174  
Revised Code; 175

(2) A violation of an existing or former law of this or any 176  
other state or of the United States that is substantially 177  
equivalent to any section listed in division (G)(1) of this 178  
section; 179

(3) An offense under an existing or former law of this or any 180  
other state, or of the United States, of which planting, 181  
cultivating, harvesting, processing, making, manufacturing, 182  
producing, shipping, transporting, delivering, acquiring, 183  
possessing, storing, distributing, dispensing, selling, inducing 184  
another to use, administering to another, using, or otherwise 185  
dealing with a controlled substance is an element; 186

(4) A conspiracy to commit, attempt to commit, or complicity 187  
in committing or attempting to commit any offense under division 188  
(G)(1), (2), or (3) of this section. 189

(H) "Felony drug abuse offense" means any drug abuse offense 190  
that would constitute a felony under the laws of this state, any 191  
other state, or the United States. 192

(I) "Harmful intoxicant" does not include beer or 193  
intoxicating liquor but means any compound, mixture, preparation, 194  
or substance the gas, fumes, or vapor of which when inhaled can 195  
induce intoxication, excitement, giddiness, irrational behavior, 196  
depression, stupefaction, paralysis, unconsciousness, 197  
asphyxiation, or other harmful physiological effects, and 198  
includes, but is not limited to, any of the following: 199

(1) Any volatile organic solvent, plastic cement, model 200  
cement, fingernail polish remover, lacquer thinner, cleaning 201

fluid, gasoline, or other preparation containing a volatile	202
organic solvent;	203
(2) Any aerosol propellant;	204
(3) Any fluorocarbon refrigerant;	205
(4) Any anesthetic gas.	206
(J) "Manufacture" means to plant, cultivate, harvest,	207
process, make, prepare, or otherwise engage in any part of the	208
production of a drug, by propagation, extraction, chemical	209
synthesis, or compounding, or any combination of the same, and	210
includes packaging, repackaging, labeling, and other activities	211
incident to production.	212
(K) "Possess" or "possession" means having control over a	213
thing or substance, but may not be inferred solely from mere	214
access to the thing or substance through ownership or occupation	215
of the premises upon which the thing or substance is found.	216
(L) "Sample drug" means a drug or pharmaceutical preparation	217
that would be hazardous to health or safety if used without the	218
supervision of a licensed health professional authorized to	219
prescribe drugs, or a drug of abuse, and that, at one time, had	220
been placed in a container plainly marked as a sample by a	221
manufacturer.	222
(M) "Standard pharmaceutical reference manual" means the	223
current edition, with cumulative changes if any, of any of the	224
following reference works:	225
(1) "The National Formulary";	226
(2) "The United States Pharmacopeia," prepared by authority	227
of the United States Pharmacopeial Convention, Inc.;	228
(3) Other standard references that are approved by the state	229
board of pharmacy.	230

(N) "Juvenile" means a person under eighteen years of age.	231
(O) "Counterfeit controlled substance" means any of the following:	232 233
(1) Any drug that bears, or whose container or label bears, a trademark, trade name, or other identifying mark used without authorization of the owner of rights to that trademark, trade name, or identifying mark;	234 235 236 237
(2) Any unmarked or unlabeled substance that is represented to be a controlled substance manufactured, processed, packed, or distributed by a person other than the person that manufactured, processed, packed, or distributed it;	238 239 240 241
(3) Any substance that is represented to be a controlled substance but is not a controlled substance or is a different controlled substance;	242 243 244
(4) Any substance other than a controlled substance that a reasonable person would believe to be a controlled substance because of its similarity in shape, size, and color, or its markings, labeling, packaging, distribution, or the price for which it is sold or offered for sale.	245 246 247 248 249
(P) An offense is "committed in the vicinity of a school" if the offender commits the offense on school premises, in a school building, or within one thousand feet of the boundaries of any school premises.	250 251 252 253
(Q) "School" means any school operated by a board of education or any school for which the state board of education prescribes minimum standards under section 3301.07 of the Revised Code, whether or not any instruction, extracurricular activities, or training provided by the school is being conducted at the time a criminal offense is committed.	254 255 256 257 258 259
(R) "School premises" means either of the following:	260

(1) The parcel of real property on which any school is 261  
situated, whether or not any instruction, extracurricular 262  
activities, or training provided by the school is being conducted 263  
on the premises at the time a criminal offense is committed; 264

(2) Any other parcel of real property that is owned or leased 265  
by a board of education of a school or the governing body of a 266  
school for which the state board of education prescribes minimum 267  
standards under section 3301.07 of the Revised Code and on which 268  
some of the instruction, extracurricular activities, or training 269  
of the school is conducted, whether or not any instruction, 270  
extracurricular activities, or training provided by the school is 271  
being conducted on the parcel of real property at the time a 272  
criminal offense is committed. 273

(S) "School building" means any building in which any of the 274  
instruction, extracurricular activities, or training provided by a 275  
school is conducted, whether or not any instruction, 276  
extracurricular activities, or training provided by the school is 277  
being conducted in the school building at the time a criminal 278  
offense is committed. 279

(T) "Disciplinary counsel" means the disciplinary counsel 280  
appointed by the board of commissioners on grievances and 281  
discipline of the supreme court under the Rules for the Government 282  
of the Bar of Ohio. 283

(U) "Certified grievance committee" means a duly constituted 284  
and organized committee of the Ohio state bar association or of 285  
one or more local bar associations of the state of Ohio that 286  
complies with the criteria set forth in Rule V, section 6 of the 287  
Rules for the Government of the Bar of Ohio. 288

(V) "Professional license" means any license, permit, 289  
certificate, registration, qualification, admission, temporary 290  
license, temporary permit, temporary certificate, or temporary 291

registration that is described in divisions (W)(1) to (35) of this	292
section and that qualifies a person as a professionally licensed	293
person.	294
(W) "Professionally licensed person" means any of the	295
following:	296
(1) A person who has obtained a license as a manufacturer of	297
controlled substances or a wholesaler of controlled substances	298
under Chapter 3719. of the Revised Code;	299
(2) A person who has received a certificate or temporary	300
certificate as a certified public accountant or who has registered	301
as a public accountant under Chapter 4701. of the Revised Code and	302
who holds <del>a live</del> <u>an Ohio</u> permit issued under that chapter;	303
(3) A person who holds a certificate of qualification to	304
practice architecture issued or renewed and registered under	305
Chapter 4703. of the Revised Code;	306
(4) A person who is registered as a landscape architect under	307
Chapter 4703. of the Revised Code or who holds a permit as a	308
landscape architect issued under that chapter;	309
(5) A person licensed as an auctioneer or apprentice	310
auctioneer or licensed to operate an auction company under Chapter	311
4707. of the Revised Code;	312
(6) A person who has been issued a certificate of	313
registration as a registered barber under Chapter 4709. of the	314
Revised Code;	315
(7) A person licensed and regulated to engage in the business	316
of a debt pooling company by a legislative authority, under	317
authority of Chapter 4710. of the Revised Code;	318
(8) A person who has been issued a cosmetologist's license,	319
manicurist's license, esthetician's license, managing	320
cosmetologist's license, managing manicurist's license, managing	321

esthetician's license, cosmetology instructor's license,	322
manicurist instructor's license, esthetician instructor's license,	323
or tanning facility permit under Chapter 4713. of the Revised	324
Code;	325
(9) A person who has been issued a license to practice	326
dentistry, a general anesthesia permit, a conscious intravenous	327
sedation permit, a limited resident's license, a limited teaching	328
license, a dental hygienist's license, or a dental hygienist's	329
teacher's certificate under Chapter 4715. of the Revised Code;	330
(10) A person who has been issued an embalmer's license, a	331
funeral director's license, a funeral home license, or a crematory	332
license, or who has been registered for an embalmer's or funeral	333
director's apprenticeship under Chapter 4717. of the Revised Code;	334
(11) A person who has been licensed as a registered nurse or	335
practical nurse, or who has been issued a certificate for the	336
practice of nurse-midwifery under Chapter 4723. of the Revised	337
Code;	338
(12) A person who has been licensed to practice optometry or	339
to engage in optical dispensing under Chapter 4725. of the Revised	340
Code;	341
(13) A person licensed to act as a pawnbroker under Chapter	342
4727. of the Revised Code;	343
(14) A person licensed to act as a precious metals dealer	344
under Chapter 4728. of the Revised Code;	345
(15) A person licensed as a pharmacist, a pharmacy intern, a	346
wholesale distributor of dangerous drugs, or a terminal	347
distributor of dangerous drugs under Chapter 4729. of the Revised	348
Code;	349
(16) A person who is authorized to practice as a physician	350
assistant under Chapter 4730. of the Revised Code;	351

(17) A person who has been issued a certificate to practice medicine and surgery, osteopathic medicine and surgery, a limited branch of medicine or surgery, or podiatry under Chapter 4731. of the Revised Code;	352 353 354 355
(18) A person licensed as a psychologist or school psychologist under Chapter 4732. of the Revised Code;	356 357
(19) A person registered to practice the profession of engineering or surveying under Chapter 4733. of the Revised Code;	358 359
(20) A person who has been issued a license to practice chiropractic under Chapter 4734. of the Revised Code;	360 361
(21) A person licensed to act as a real estate broker, real estate salesperson, limited real estate broker, or limited real estate salesperson under Chapter 4735. of the Revised Code;	362 363 364
(22) A person registered as a registered sanitarian under Chapter 4736. of the Revised Code;	365 366
(23) A person licensed to operate or maintain a junkyard under Chapter 4737. of the Revised Code;	367 368
(24) A person who has been issued a motor vehicle salvage dealer's license under Chapter 4738. of the Revised Code;	369 370
(25) A person who has been licensed to act as a steam engineer under Chapter 4739. of the Revised Code;	371 372
(26) A person who has been issued a license or temporary permit to practice veterinary medicine or any of its branches, or who is registered as a graduate animal technician under Chapter 4741. of the Revised Code;	373 374 375 376
(27) A person who has been issued a hearing aid dealer's or fitter's license or trainee permit under Chapter 4747. of the Revised Code;	377 378 379
(28) A person who has been issued a class A, class B, or	380

class C license or who has been registered as an investigator or	381
security guard employee under Chapter 4749. of the Revised Code;	382
(29) A person licensed and registered to practice as a	383
nursing home administrator under Chapter 4751. of the Revised	384
Code;	385
(30) A person licensed to practice as a speech-language	386
pathologist or audiologist under Chapter 4753. of the Revised	387
Code;	388
(31) A person issued a license as an occupational therapist	389
or physical therapist under Chapter 4755. of the Revised Code;	390
(32) A person who is licensed as a professional clinical	391
counselor or professional counselor, licensed as a social worker	392
or independent social worker, or registered as a social work	393
assistant under Chapter 4757. of the Revised Code;	394
(33) A person issued a license to practice dietetics under	395
Chapter 4759. of the Revised Code;	396
(34) A person who has been issued a license or limited permit	397
to practice respiratory therapy under Chapter 4761. of the Revised	398
Code;	399
(35) A person who has been issued a real estate appraiser	400
certificate under Chapter 4763. of the Revised Code.	401
(X) "Cocaine" means any of the following:	402
(1) A cocaine salt, isomer, or derivative, a salt of a	403
cocaine isomer or derivative, or the base form of cocaine;	404
(2) Coca leaves or a salt, compound, derivative, or	405
preparation of coca leaves, including ecgonine, a salt, isomer, or	406
derivative of ecgonine, or a salt of an isomer or derivative of	407
ecgonine;	408
(3) A salt, compound, derivative, or preparation of a	409

substance identified in division (X)(1) or (2) of this section 410  
that is chemically equivalent to or identical with any of those 411  
substances, except that the substances shall not include 412  
decocainized coca leaves or extraction of coca leaves if the 413  
extractions do not contain cocaine or ecgonine. 414

(Y) "L.S.D." means lysergic acid diethylamide. 415

(Z) "Hashish" means the resin or a preparation of the resin 416  
contained in marihuana, whether in solid form or in a liquid 417  
concentrate, liquid extract, or liquid distillate form. 418

(AA) "Marihuana" has the same meaning as in section 3719.01 419  
of the Revised Code, except that it does not include hashish. 420

(BB) An offense is "committed in the vicinity of a juvenile" 421  
if the offender commits the offense within one hundred feet of a 422  
juvenile or within the view of a juvenile, regardless of whether 423  
the offender knows the age of the juvenile, whether the offender 424  
knows the offense is being committed within one hundred feet of or 425  
within view of the juvenile, or whether the juvenile actually 426  
views the commission of the offense. 427

(CC) "Presumption for a prison term" or "presumption that a 428  
prison term shall be imposed" means a presumption, as described in 429  
division (D) of section 2929.13 of the Revised Code, that a prison 430  
term is a necessary sanction for a felony in order to comply with 431  
the purposes and principles of sentencing under section 2929.11 of 432  
the Revised Code. 433

(DD) "Major drug offender" has the same meaning as in section 434  
2929.01 of the Revised Code. 435

(EE) "Minor drug possession offense" means either of the 436  
following: 437

(1) A violation of section 2925.11 of the Revised Code as it 438  
existed prior to July 1, 1996; 439

(2) A violation of section 2925.11 of the Revised Code as it 440  
exists on and after July 1, 1996, that is a misdemeanor or a 441  
felony of the fifth degree. 442

(FF) "Mandatory prison term" has the same meaning as in 443  
section 2929.01 of the Revised Code. 444

(GG) "Crack cocaine" means a compound, mixture, preparation, 445  
or substance that is or contains any amount of cocaine that is 446  
analytically identified as the base form of cocaine or that is in 447  
a form that resembles rocks or pebbles generally intended for 448  
individual use. 449

**Sec. 4701.01.** As used in this chapter: 450

(A) ~~"Live permit" means a permit issued under section 4701.10~~ 451  
~~of the Revised Code that is not suspended or revoked~~ Practice of 452  
public accounting" means performing or offering to perform any 453  
engagement that will result in the issuance of an attest report 454  
and, with respect to a person who holds a CPA certificate, PA 455  
registration, foreign certificate, or firm registration, any other 456  
services involving the use of accounting or auditing skills as 457  
established by rules adopted by the accountancy board. 458

(B) "Public accounting firm" means a sole proprietorship, a 460  
partnership, a limited liability company, a professional 461  
association, a corporation-for-profit, or any other ~~legal entity~~ 462  
business organization that is ~~permitted by the accountancy board~~ 463  
~~to engage~~ engaged in the practice of public accounting in this 464  
state. 465

(C) ~~"Opinion on a financial statement report"~~ means any 466  
opinion on a financial statement that is expressed in accordance 467  
with generally accepted auditing standards as to the fairness of 468  
presentation of information and that is used for guidance in 469

financial transactions ~~or~~, for accounting, or for assessing the 470  
status or performance of commercial and noncommercial enterprises, 471  
whether public, private, or governmental. 472

(D) "~~Quality Peer~~ review" means a study, appraisal, or review 473  
of one or more aspects of the professional work of a public 474  
accounting firm that meets the standards and requirements set 475  
forth by the accountancy board. 476

(E) "Review report ~~on a financial statement~~" means either of 477  
the following: 478

(1) Any review report on a financial statement that is issued 479  
with respect to any of the following: 480

(a) Interim financial information in accordance with 481  
generally accepted auditing standards; 482

(b) The financial information of a nonpublic entity in 483  
accordance with statements on standards for accounting and review 484  
services; 485

(c) The reliability of another party's written assertion in 486  
accordance with statements on standards for attestation 487  
engagements. 488

(2) Any other review report on a financial statement that is 489  
not described in division (E)(1) of this section and that is 490  
issued in accordance with standards promulgated by the American 491  
institute of certified public accountants. 492

(F) "Compilation report ~~on a financial statement~~" means any 493  
compilation report on a financial statement that is issued with 494  
respect to financial information of a nonpublic entity in 495  
accordance with statements on standards for accounting and review 496  
services as promulgated by the American institute of certified 497  
public accountants. 498

(G) "Examination report ~~on a financial statement~~" means any 499

examination report on a financial statement that is issued with 500  
respect to another party's written assertion in accordance with 501  
statements on standards for attestation engagements as promulgated 502  
by the American institute of certified public accountants. 503

(H) "Agreed-upon procedures report ~~on a financial statement~~" 504  
means any report that is on a financial statement and that is 505  
based on agreed-upon procedures issued with respect to another 506  
party's written assertion in accordance with statements on 507  
standards for attestation engagements as promulgated by the 508  
American institute of certified public accountants. 509

(I) "Qualified firm" means a sole proprietorship, 510  
partnership, professional association, corporation-for-profit, 511  
limited liability company, or other business organization in which 512  
the individuals who own a majority of the business organization 513  
interests in the business organization and control the business 514  
organization hold an Ohio permit or a foreign certificate. 515

(J) "Own" means any direct or indirect ownership of an equity 516  
interest in a public accounting firm or qualified firm. 517

(K) "Control" or "controlled" means the right to exercise the 518  
majority of the voting equity interests in a public accounting 519  
firm or qualified firm with respect to any matter. 520

(L) "Equity interest" means any capital interest or profit 521  
interest in a sole proprietorship, partnership, professional 522  
association, corporation-for-profit, limited liability company, or 523  
other business organization. 524

(M) "Ohio permit" means a permit to practice public 525  
accounting issued under division (A) of section 4701.10 of the 526  
Revised Code that is not revoked or suspended. 527

(N) "Ohio registration" means the registration under division 528  
(B) of section 4701.10 Of the Revised Code of a holder of a CPA 529  
certificate or PA registration who is not in the practice of 530

<u>public accounting in this state.</u>	531
(Q) <u>"Firm registration" or "registered firm" means registration as a public accounting firm under section 4701.04 of the Revised Code.</u>	532 533 534
(P) <u>"PA registration" means registration as a public accountant under section 4701.07 of the Revised Code that is not revoked or suspended.</u>	535 536 537
(Q) <u>"CPA certificate" means a certificate issued under section 4701.06 or 4701.061 of the Revised Code that is not revoked or suspended.</u>	538 539 540
(R) <u>"Foreign certificate" means a certificate of a certified public accountant issued under the laws of another state.</u>	541 542
(S) <u>"Attest report" means an opinion report, review report, compilation report, examination report, agreed-upon procedures report, or any similar report prepared in accordance with standards established by the American institute of certified public accountants with respect to a financial statement or other financial information.</u>	543 544 545 546 547 548
(T) <u>"Person" means any individual, corporation-for-profit, business trust, estate, partnership, limited liability company, professional association, or other business organization.</u>	549 550 551
(U) <u>Technical terms that define specific public accounting engagements have the same meanings as in the professional standards promulgated by the American institute of certified public accountants.</u>	552 553 554 555
(V)(1) <u>"GOOD MORAL CHARACTER" MEANS THE COMBINATION OF PERSONAL TRAITS OF HONESTY, INTEGRITY, ATTENTION TO DUTY, FORTHRIGHTNESS, AND SELF-RESTRAINT THAT ENABLES A PERSON TO DISCHARGE THE DUTIES OF THE ACCOUNTING PROFESSION FULLY AND FAITHFULLY.</u>	556 557 558 559 560

(2) A HISTORY OF DISHONEST ACTS OR FELONIOUS ACTS OR 561  
CONVICTIONS IS SUFFICIENT TO PROVE LACK OF GOOD MORAL CHARACTER IF 562  
THAT HISTORY DEMONSTRATES BY A PREPONDERANCE OF THE EVIDENCE THAT 563  
THE PERSON LACKS ONE OR MORE OF THE PERSONAL TRAITS REFERRED TO IN 564  
DIVISION (V)(1) OF THIS SECTION. A PERSON WHO HAS A FELONY 565  
CONVICTION RELATED TO ONE OR MORE OF THOSE PERSONAL TRAITS BEARS 566  
THE BURDEN OF ESTABLISHING THE PERSON'S PRESENT GOOD MORAL 567  
CHARACTER, INCLUDING THE PERSON'S FULL AND COMPLETE REHABILITATION 568  
SUBSEQUENT TO THE CONVICTION. IF LESS THAN ONE YEAR HAS PASSED 569  
SINCE THE COMPLETION OF THE PERSON'S SENTENCE ON A FELONY 570  
CONVICTION, INCLUDING ANY PERIOD UNDER A COMMUNITY CONTROL 571  
SANCTION OR POST-RELEASE CONTROL, THE BOARD MAY DELAY ANY 572  
DETERMINATION OF THE PERSON'S GOOD MORAL CHARACTER UNTIL ONE YEAR 573  
HAS PASSED FROM THE TIME OF THE COMPLETION OF THAT SENTENCE. 574

(3) IN DETERMINING WHETHER A PERSON WHO HAS A FELONY 575  
CONVICTION HAS MET THE PERSON'S BURDEN OF PROOF DESCRIBED IN 576  
DIVISION (V)(2) OF THIS SECTION, THE ACCOUNTANCY BOARD MAY 577  
CONSIDER THE FOLLOWING FACTORS: 578

(a) THE PERSON'S PATH TOWARD PROFESSIONAL LICENSING FOLLOWING 579  
COMPLETION OF THE PERSON'S SENTENCE; 580

(b) THE NATURE AND DEGREE OF THE PERSON'S ACADEMIC 581  
ACHIEVEMENTS; 582

(c) THE NATURE AND DEGREE OF THE PERSON'S EMPLOYMENT 583  
FOLLOWING COMPLETION OF THE PERSON'S SENTENCE; 584

(d) THE PERSON'S DEGREE OF SELF-SUFFICIENCY FOLLOWING 585  
COMPLETION OF THE PERSON'S SENTENCE; 586

(e) THE NATURE AND DEGREE OF THE PERSON'S OTHER 587  
RESPONSIBILITIES FOLLOWING COMPLETION OF THE PERSON'S SENTENCE; 588

(f) THE PERSON'S CONVICTION FOR ANY OTHER CRIMINAL OFFENSE 589  
SINCE COMPLETION OF THE PERSON'S SENTENCE FOR THE PERSON'S FIRST 590

FELONY CONVICTION; 591

(g) WHETHER THE PERSON'S APPLICATION OR PRESENTATION CONTAINS 592  
ANY INCONSISTENCIES OR MISLEADING EXPLANATIONS THAT CONVINCED THE 593  
BOARD THAT EITHER THE PERSON OR THE PERSON'S ATTORNEY IS TRYING TO 594  
KEEP THE BOARD FROM ACQUIRING A TRUE, THOUGH DAMAGING, 595  
REPRESENTATION OF THE PERSON'S CHARACTER; 596

(h) THE NATURE AND CIRCUMSTANCES OF THE DISHONEST ACTS OR 597  
FELONIOUS ACTS OR CONVICTIONS OF THE PERSON; 598

(i) ANY OTHER SPECIFICALLY IDENTIFIABLE INFORMATION THAT THE 599  
BOARD DETERMINES TO BE RELEVANT TO THE PERSON'S ABILITY TO 600  
DISCHARGE THE DUTIES OF THE ACCOUNTING PROFESSION FULLY AND 601  
FAITHFULLY. 602

**Sec. 4701.04.** (A) No public accounting firm shall engage in 603  
the practice under the firm's name of public accounting in this 604  
state unless it registers with the accountancy board and pays a 605  
registration fee set by the board. 606

(B) ~~New public~~ Public accounting firms shall apply for 607  
initial registration within ninety days ~~of~~ after formation or 608  
within ninety days after the commencement of practicing public 609  
accounting in this state. All public accounting firms shall renew 610  
their registration triennially. All public accounting firms shall 611  
submit with their initial and renewal registration applications ~~a~~ 612  
all of the following: 613

(1) A list of the names, addresses, and certificate or 614  
registration numbers of all ~~license holders~~ individuals who hold 615  
an Ohio permit and who own an equity interest in the public 616  
accounting firm or are employed by ~~them~~ the public accounting 617  
firm; 618

(2) A list of the names and addresses of each person who does 619  
not hold an Ohio permit or a foreign certificate and who owns an 620

equity interest in the public accounting firm if the person's 621  
principal place of business is located in this state; 622

(3) A statement that the public accounting firm and each 623  
person who owns an equity interest in the public accounting firm 624  
or is employed by the public accounting firm and who does not hold 625  
an Ohio permit or a foreign certificate is in compliance with 626  
divisions (C) and (D) of this section. 627

(C) A public accounting firm shall satisfy all of the 628  
following requirements in order to register: 629

(1) Except as provided in division (C)(5) of this section, 630  
each partner, shareholder, member, or other person who owns an 631  
equity interest in the public accounting firm shall hold an Ohio 632  
permit or a foreign certificate. 633

(2) The chief executive of any office of a public accounting 634  
firm located in or doing business in this state shall hold an Ohio 635  
permit or a foreign certificate. 636

(3) Each individual in a public accounting firm who signs any 637  
attest report issued from an office of the public accounting firm 638  
located in this state shall hold an Ohio permit. 639

(4) An individual who owns an equity interest in the public 640  
accounting firm or is employed by the public accounting firm and 641  
who holds an Ohio permit or a foreign certificate, or a qualified 642  
firm that owns an equity interest in the public accounting firm, 643  
shall assume ultimate responsibility for any attest report issued 644  
from an office of the public accounting firm located in this 645  
state. 646

(5) Any person who does not hold an Ohio permit or a foreign 647  
certificate and who holds an equity interest in the public 648  
accounting firm shall satisfy the conditions set forth in division 649  
(D) of this section. 650

(6) The public accounting firm shall provide for the transfer of the equity interest owned by persons who do not hold an Ohio permit or a foreign certificate to either the public accounting firm or to another person who owns an equity interest in the firm if a person who does not hold an Ohio permit or a foreign certificate withdraws from or ceases to be employed by the public accounting firm. The public accounting firm may make payments in connection with the person's withdrawal from the firm to that person or, if that person is deceased or dissolved, to the person's estate or successor in interest.

(D) A person who does not hold an Ohio permit or a foreign certificate may own an equity interest in a public accounting firm if all of the following conditions are met:

(1) All of the individuals who hold an Ohio permit or a foreign certificate and who own equity interests in the public accounting firm, and qualified firms that own equity interests in the public accounting firm, own, in the aggregate, a majority of the equity interests in the public accounting firm and control the public accounting firm.

(2) The person does not assume or use any titles or designations specified in division (A) of section 4701.14 Of the Revised Code. The person may designate or refer to the person as a shareholder, partner, member, principal, owner, or officer of the public accounting firm and also may use any other title that the board authorizes by rule.

(3) The person is not in violation of any standard regarding the character or conduct of that person that the board establishes by rule.

(4) The person's participation in the business of the public accounting firm is the person's principal occupation and consists of providing services to or on behalf of the public accounting

firm, and the person is not functioning solely or predominately as 682  
a passive investor in the public accounting firm. 683

(5) The person has graduated with a baccalaureate or higher 684  
degree conferred by a college or university approved by the board. 685

(6) The person meets or exceeds the continuing education 686  
requirements that the board establishes by rule. 687

(7) A person who holds a professional license, registration, 688  
or certification issued by this state or another state complies 689  
with the requirements of that license, registration, or 690  
certification. 691

(8) The person abides by the code of conduct of the American 692  
institute of certified public accountants or a comparable code of 693  
professional conduct that the board adopts by rule. 694

(9) The person complies with all applicable provisions of 695  
this chapter and the rules adopted by the board. 696

~~(C)~~(E) A person who owns a voting equity interest in a public 697  
accounting firm may not delegate, by proxy or otherwise, the duty 698  
to exercise any voting rights to a person that does not hold an 699  
Ohio permit or a foreign certificate or to a person that is not a 700  
qualified firm. 701

(F) As a condition for initial or renewal registration of a 702  
public accounting firm on and after January 1, 1993, the board, by 703  
rule, shall require that all each public accounting firms firm 704  
undergo a quality peer review to determine the public accounting 705  
firm's degree of compliance by the firm in the practice of public 706  
accounting with generally accepted accounting principles and, 707  
generally accepted auditing standards, and other generally 708  
accepted technical standards, unless the applicant public 709  
accounting firm meets one of the exceptions in division ~~(C)~~(J) of 710  
this section. 711

~~(D)~~(G) The board shall adopt rules establishing guidelines 712  
for ~~quality peer~~ reviews. The rules shall do all of the following: 713  
714

(1) Designate a ~~quality peer~~ review committee consisting of 715  
accounting professionals to serve as advisors to the board and to 716  
ensure that the board's guidelines are followed. The board ~~shall~~ 717  
may establish fair and reasonable compensation for the committee 718  
members to be paid for time they spend conducting committee 719  
business. 720

(2) Require that the ~~quality peer~~ review be conducted by a 721  
reviewer that is both independent of the public accounting firm 722  
reviewed and qualified pursuant to board rules; 723

(3) Require that the standards and practices applied by the 724  
reviewer be at least as stringent as those applied by the American 725  
institute of certified public accountants; 726

(4) Prohibit the use or disclosure of information obtained by 727  
members of the board or a committee of peer reviewers during or in 728  
connection with the ~~quality peer~~ review process for purposes other 729  
than those related to determining the degree of compliance by the 730  
public accounting firm with generally accepted accounting 731  
principles ~~and, generally accepted~~ auditing standards, and other 732  
generally accepted technical standards. Division ~~(D)~~(G)(4) of this 733  
section does not apply to the use or disclosure of information 734  
that is described in division ~~(H)~~(K)(3) of this section or that is 735  
necessary to comply with any provision of law. 736

~~(E)~~(H)(1) If a ~~quality peer~~ review report indicates that a 737  
public accounting firm does not comply with standards and 738  
practices set forth in board guidelines, the board ~~may, at, in~~ its 739  
discretion, ~~or shall, upon submission of a written application by~~ 740  
~~the firm, may~~ hold a hearing to ~~determine whether the firm~~ 741  
~~complies with the standards and practices. If the board, after~~ 742

~~conducting the hearing, determines that the firm complies with the~~ 743  
~~standards and practices, it shall issue an order requiring the~~ 744  
~~reviewer and the quality review committee to take any necessary~~ 745  
~~action to record and implement the board's determination and to~~ 746  
~~restore the status of compliance upon the firm. However, if review~~ 747  
~~the results of the peer review report. If the board, after~~ 748  
conducting the hearing, determines that the public accounting firm 749  
does not comply with the standards and practices, it may issue an 750  
order that requires both of the following: 751

(a) Remedial or disciplinary action, which may include any of 752  
the following: 753

(i) Requiring employees of the public accounting firm to 754  
complete general or specific continuing professional education 755  
courses; 756

(ii) Requiring the public accounting firm to undergo ~~quality~~ 757  
peer review more frequently than triennially and peer review that 758  
is conducted in whole or part under the direct supervision of the 759  
board or its designee; 760

(iii) Any other remedial action specified by the board; 761

(iv) Imposing any disciplinary measures set forth in division 762  
(B) of section 4701.16 Of the Revised Code. 763

(b) An affidavit from the public accounting firm submitted 764  
within the time specified by the board indicating completion of 765  
required remedial actions. 766

(2) Notwithstanding divisions ~~(H)~~(K)(1) and (2) of this 767  
section, all matters relating to the procedures for determining 768  
compliance with the standards and practices under division 769  
~~(E)~~(H)(1) of this section are subject to Chapter 119. of the 770  
Revised Code, including the notice and conduct of any hearing, and 771  
the issuance and appeal of any order. 772

~~(F)~~(I) The public accounting firm reviewed shall pay for any 773  
quality peer review performed. 774

~~(G)~~(J) The board may exempt a public accounting firm from the 775  
requirement to undergo a quality peer review if the public 776  
accounting firm submits to the board a written and notarized 777  
statement that the public accounting firm meets at least one of 778  
the following grounds for exemption identified in the statement: 779

(1) Within three years of the date of application for initial 780  
or renewal registration, the public accounting firm has been 781  
subject to a quality peer review acceptable to the board and 782  
conducted pursuant to standards not less stringent than review 783  
standards applied by the American institute of certified public 784  
accountants. The public accounting firm shall submit to the board 785  
a copy of the results of the quality peer review and any 786  
additional documentation required by the board. The board, 787  
~~however,~~ shall not require submittal of the working papers related 788  
to the quality peer review process. 789

(2) Within three years of the date of application for initial 790  
or renewal registration, the public accounting firm has undergone 791  
a quality peer review conducted in another state or foreign 792  
country. The public accounting firm shall submit to the board a 793  
copy of the results of the quality peer review and any additional 794  
documentation required by the board, including a detailed report 795  
of the procedures and standards applied by the reviewer. 796

(3) The public accounting firm has never practiced public 798  
accounting in this state or any other state or foreign country and 799  
will undergo a quality peer review within eighteen months of 800  
registration. 801

(4) The public accounting firm, on a schedule as required by 802  
rule adopted by the board, submits a report to the board that 803

states all of the following: 804

(a) The public accounting firm does not ~~engage in any~~ 805  
~~financial reporting areas of practice including audits,~~ 806  
~~compilations, or reviews~~ undertake any engagement that will result 807  
in the issuance of an attest report. 808

(b) Within the next three years, the public accounting firm 809  
does not intend to ~~engage in any financial reporting areas of~~ 810  
~~practice including audits, compilations, reviews, or prospective~~ 811  
~~financial statements~~ undertake any engagement that will result in 812  
the issuance of any attest report. 813

(c) The public accounting firm agrees to notify the board 814  
within ninety days ~~of engaging in any financial reporting areas of~~ 815  
~~practice including audits, compilations, or reviews~~ after 816  
accepting any engagement that will result in the issuance of any 817  
attest report and will undergo a ~~quality peer~~ review within one 818  
year ~~of commencing such practices~~ after the acceptance of an 819  
engagement of that nature. 820

(5) Subject to the board's approval, for reasons of personal 821  
health, military service, or other good cause, the public 822  
accounting firm is entitled to an exemption. 823

~~(H)~~(K) In any civil action, arbitration, or administrative 824  
proceeding involving a public accounting firm, all of the 825  
following shall apply: 826

(1) The proceedings, records, and work papers of any 827  
reviewer, including board members and review committee members, 828  
involved in the ~~quality peer~~ review process are privileged and not 829  
subject to discovery, subpoena, or other means of legal process 830  
and may not be introduced into evidence. 831

(2) No reviewer, including board members and review committee 832  
members, involved in the ~~quality peer~~ review process shall be 833  
permitted or required to testify as to any matters produced, 834

presented, disclosed, or discussed during or in connection with 835  
the ~~quality peer~~ review process~~;~~ or shall be required to testify 836  
to any finding, recommendation, evaluation, opinion, or other 837  
actions of ~~such~~ those committees~~,~~ or their members. 838

(3) No privilege exists under this section for either of the 840  
following: 841

(a) Information presented or considered in the ~~quality peer~~ 842  
review process ~~which~~ that was otherwise available to the public; 843

(b) Materials prepared in connection with a particular 844  
engagement merely because they subsequently are presented or 845  
considered as part of the ~~quality peer~~ review process. 846

~~(I)~~(L) If a ~~quality peer~~ review report indicates that a 847  
public accounting firm complies with standards and practices set 848  
forth in board guidelines, the board shall destroy all documents 849  
and reports related to the ~~quality peer~~ review within thirty days 850  
after the board completes its review of the report. If a ~~quality~~ 851  
peer review report indicates that a public accounting firm does 852  
not comply with ~~such~~ those standards and practices, the board 853  
shall retain all documents and reports related to the ~~quality peer~~ 854  
review until completion of the next ~~quality peer~~ review. 855

**Sec. 4701.06.** The accountancy board shall grant the 856  
certificate of "certified public accountant" ~~shall be granted by~~ 857  
~~the accountancy board~~ to any person who satisfies the following 858  
requirements: 859

(A) ~~Who~~ The person is a resident of this state or has a place 860  
of business ~~therein~~ in this state or, as an employee, is regularly 861  
employed ~~therein~~ in this state. The board may determine by rule 862  
~~determine~~ circumstances under which the residency requirement may 863  
be waived. 864

(B) <del>Who</del> <u>The person</u> has attained the age of eighteen years <del>;</del> .	865
(C) <del>Who</del> <u>The person</u> is of good moral character <del>;</del> .	866
(D) <del>Who</del> <u>The person</u> meets the <u>following</u> requirements of education and experience <del>as provided in this division:</del>	867 868
(1)(a) Prior to January 1, 2000, graduation with a baccalaureate degree conferred by a college or university recognized by the board, with a concentration in accounting that includes related courses in other areas of business administration, or what the board determines to be substantially the equivalent of the foregoing;	869 870 871 872 873 874
(b) On and after January 1, 2000, graduation with a baccalaureate or higher degree that includes successful completion of one hundred fifty semester hours of undergraduate or graduate education. The board <del>shall</del> by rule <u>shall</u> specify graduate degrees that satisfy this requirement and <del>shall</del> also by rule <u>shall</u> require <del>such any</del> <u>any</u> subjects <del>as that</del> it considers appropriate. The total educational program shall include an accounting concentration with related courses in other areas of business administration, as defined by board rule.	875 876 877 878 879 880 881 882 883
(2)(a) The experience requirement for candidates meeting the educational requirements set forth in division (D)(1)(a) or (b) of this section is <del>two years</del> <u>one year</u> of <del>public accounting</del> experience <del>,</del> satisfactory to the board <del>,</del> in <del>any state in practice,</del> <del>as a certified public accountant or as a public accountant, or, in</del> <del>any state in employment, as a staff accountant by anyone</del> <del>practicing public accounting, or such experience in private or</del> <del>governmental accounting as is, in the opinion of the board, the</del> <del>equivalent of such public accounting practice, or any combination</del> <del>of such types of experience.</del>	884 885 886 887 888 889 890 891 892 893
<del>(b) The experience requirement is only one year of the experience described in division (D)(2)(a) of this section for any</del>	894 895

~~candidate holding a master's degree in accounting or business  
administration from a college or university recognized by the  
board, if he has satisfactorily completed such number of semester  
hours in graduate accounting and such related subjects as the  
board determines to be appropriate any of the following:~~ 896  
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~~(i) A public accounting firm;~~ 901

~~(ii) Government;~~ 902

~~(iii) Business;~~ 903

~~(iv) Academia.~~ 904

~~(e)(b) Except as provided in division (D)(2)(d)(c) of this  
section, the experience requirement for any candidate who, on and  
after January 1, 2000, does not meet the educational requirement  
set forth in division (D)(1)(b) of this section is four years of  
experience described in division (D)(2)(a) of this section. The  
experience requirement for any candidate who, prior to January 1,  
2000, does not meet the educational requirement set forth in  
division (D)(1)(a) of this section is two years of experience  
described in division (D)(2)(a) of this section.~~ 905  
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~~(d)(c) On and after January 1, 2000, the experience  
requirement for any candidate who, subsequent to obtaining a  
baccalaureate or higher degree, other than a baccalaureate or  
higher degree described in division (D)(1)(b) of this section,  
successfully completes coursework that meets the educational  
requirement set forth in division (D)(1)(b) of this section, is  
two years of experience described in division (D)(2)(a) of this  
section.~~ 914  
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~~(E) ~~who~~ The person has passed a written examination in  
accounting and auditing and in ~~such~~ any related subjects ~~as~~ that  
the board determines to be appropriate. The board shall adopt  
rules, consistent with this section, for these examinations and~~ 922  
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925

for application to take these examinations. 926

None of the educational requirements specified in division 927  
(D) of this section apply to a candidate who ~~is registered as a~~ 928  
~~public accountant under section 4701.07 of the Revised Code~~ has a 929  
PA registration, but the experience requirement for ~~such the~~ 930  
candidate who does not meet ~~such~~ those educational requirements is 931  
four years of the experience described in division (D)(2)(a) of 932  
this section. 933

Prior to January 1, 2000, the board shall waive the 934  
educational requirement set forth in division (D)(1)(a) of this 935  
section for any candidate if it finds that the candidate has 936  
attained the equivalent education by attendance at a business 937  
school, by self-study, or otherwise, and if it is satisfied from 938  
the results of special written examinations ~~given that the board~~ 939  
gives the candidate ~~by the board~~ to test ~~his~~ the candidate's 940  
educational qualifications that ~~he~~ the candidate is as well 941  
equipped, educationally, as if ~~he~~ the candidate met the applicable 942  
educational requirement specified in division (D)(1)(a) of this 943  
section. 944

On and after January 1, 2000, the board shall waive the 945  
educational requirement set forth in division (D)(1)(b) of this 946  
section for any candidate if the board finds that the candidate 947  
has obtained from an accredited college or university approved by 948  
the board, either an associate degree or a baccalaureate degree, 949  
other than a baccalaureate degree described in division (D)(1)(b) 950  
of this section, with a concentration in accounting that includes 951  
related courses in other areas of business administration, and if 952  
the board is satisfied from the results of special written 953  
examinations ~~given that the board gives~~ the candidate ~~by the board~~ 954  
to test ~~his~~ the candidate's educational qualification that the 955  
candidate is as well equipped, educationally, as if ~~he~~ the 956  
candidate met the applicable educational requirement specified in 957

division (D)(1)(b) of this section. 958

The board shall provide by rule for the general scope of any 959  
special written examinations for a waiver of the educational 960  
requirements under division (D)(1)(a) or (b) of this section, and 961  
may obtain ~~such~~ any advice and assistance ~~as that~~ it considers 962  
appropriate to assist it in preparing and grading ~~such~~ those 963  
special written examinations. The board may use any existing 964  
examinations or may prepare any number of new examinations to 965  
assist in determining the equivalent training of a candidate. The 966  
board ~~shall~~ by rule shall prescribe any special written 967  
examinations for a waiver of the educational requirements under 968  
division (D)(1)(a) or (b) of this section and the passing score 969  
required for each examination. 970

The examinations described in division (E) of this section 971  
and the special written examinations for a waiver of the 972  
educational requirements under division (D)(1)(a) or (b) of this 973  
section shall be held by the board and shall take place as often 974  
as the board determines to be desirable, but the examinations 975  
described in division (E) of this section shall be held not less 976  
frequently than once each year. The board may make ~~such~~ the use of 977  
all or any part of the uniform certified public accountants' 978  
examination and advisory grading service, or either, as it 979  
considers appropriate to assist it in performing its duties 980  
~~hereunder~~ under this section. The board also may ~~also~~ contract 981  
with qualified organizations for assistance in the administration 982  
of any examinations. The board by rule may provide for granting 983  
credit to a candidate for ~~his~~ satisfactory completion of a written 984  
examination in one or more of the subjects ~~specified~~ referred to 985  
in division (E) of this section given by the licensing authority 986  
in any other state. 987

A candidate who has met the educational requirements, or with 988  
respect to whom they either do not apply or have been waived, is 989

eligible to take the examination ~~specified~~ referred to in division 990  
(E) of this section without waiting until ~~he~~ the candidate meets 991  
the experience requirements, provided ~~he~~ the candidate also meets 992  
the requirements of divisions (A) and (C) of this section. 993

A candidate for the certificate of certified public 994  
accountant who has successfully completed the examination under 995  
division (E) of this section has no status as a certified public 996  
accountant, unless and until ~~he~~ the candidate has the requisite 997  
experience and has received ~~his~~ A certificate as a certified 998  
public accountant. The board shall determine and charge a fee for 999  
issuing the certificate that is adequate to cover the expense. 1000

The board ~~may~~ by rule may prescribe the terms and conditions 1001  
under which a candidate who passes the examination in one or more 1002  
of the subjects ~~indicated~~ referred to in division (E) of this 1003  
section may be reexamined in only the remaining subjects, with 1004  
credit for the subjects previously passed. It ~~may~~ also may provide 1005  
by rule for a reasonable waiting period for a candidate's 1006  
reexamination in a subject ~~he~~ the candidate has failed. Subject to 1007  
~~the foregoing~~ board rules of those types and ~~such~~ any other rules 1008  
~~as~~ that the board may adopt governing reexaminations, a candidate 1009  
is entitled to any number of reexaminations under division (E) of 1010  
this section. No candidate shall be required to be reexamined in 1011  
all subjects unless a period of four years has elapsed since the 1012  
candidate initially earned credit on the examination. 1013

The applicable educational and experience requirements under 1015  
division (D) of this section shall be those in effect on the date 1016  
on which the candidate first sits for the examination. 1017

The board shall charge ~~such~~ a candidate a reasonable fee, to 1018  
be determined by the board, that is adequate to cover all rentals, 1019  
compensation for proctors, and other administrative expenses of 1020

the board related to examination or reexamination, including the 1021  
expenses of procuring and grading the examination provided for in 1022  
division (E) of this section and for any special written 1023  
examinations for a waiver of the educational requirements under 1024  
division (D)(1)(a) or (b) of this section. Fees for reexamination 1025  
under division (E) of this section shall be charged by the board 1026  
in amounts determined by it. The applicable fees shall be paid by 1027  
the candidate at the time ~~he~~ the candidate applies for examination 1028  
or reexamination. 1029

Any person who has received from the board a certificate as a 1030  
certified public accountant and who holds ~~a~~ an Ohio permit ~~issued~~ 1031  
~~under section 4701.10 of the Revised Code, which is in full force~~ 1032  
~~and effect,~~ shall be styled and known as a "certified public 1033  
accountant" and ~~may~~ also may use the abbreviation "CPA." The board 1034  
shall maintain a list of certified public accountants. Any 1035  
certified public accountant ~~may~~ also may be known as a "public 1036  
accountant." 1037

Persons who, on the effective date of an amendment of this 1038  
section, held certified public accountant certificates ~~theretofore~~ 1039  
previously issued under the laws of this state shall not be 1040  
required to obtain additional certificates under this section, but 1041  
shall otherwise be subject to all provisions of this section, ~~and~~ 1042  
~~such~~ those previously issued certificates ~~theretofore issued~~ 1043  
~~shall~~, for all purposes, shall be considered certificates issued 1044  
under this section and subject to ~~the~~ its provisions ~~hereof~~. 1045

The board may waive the examination under division (E) of 1046  
this section, ~~and~~ upon payment of a fee determined by it, ~~and~~ may 1047  
issue a certificate as a "certified public accountant" to any 1048  
person ~~possessing~~ who possesses the qualifications specified in 1049  
divisions (A), (B), and (C) of this section and what the board 1050  
determines to be substantially the equivalent of the applicable 1051  
qualifications under division (D) of this section, and who is the 1052

holder of a certificate as a certified public accountant, then in 1053  
full force and effect, issued under the laws of any state, or is 1054  
the holder of a certificate, license, or degree in a foreign 1055  
country ~~constituting~~ that constitutes a recognized qualification 1056  
for the practice of public accounting in ~~such that~~ country, that 1057  
is comparable to that of a certified public accountant of this 1058  
state, ~~which and that~~ is then in full force and effect. 1059

**Sec. 4701.061.** Notwithstanding anything to the contrary in 1060  
section 4701.06 of the Revised Code, the accountancy board shall 1061  
grant a certificate of "certified public accountant" ~~shall be~~ 1062  
~~granted by the accountancy board~~ to any public accountant who 1063  
meets all the following requirements: 1064

(A) The public accountant applies to the board for the 1065  
certificate under this section~~7~~. 1066

(B) At the time of application and the time that the 1067  
certificate is granted, the public accountant holds ~~a live~~ an Ohio 1068  
permit ~~issued under division (A) of section 4701.10 of the Revised~~ 1069  
~~Code7~~. 1070

(C) At the time of application, any public accounting firm 1071  
that employs the public accountant or in which the public 1072  
accountant has an interest is registered~~7~~ and meets the applicable 1073  
~~quality peer~~ peer review requirements of the board~~7~~ under section 1074  
4701.04 of the Revised Code~~7~~. 1075

(D) For not less than one hundred twenty months, the public 1076  
accountant has held a an Ohio permit ~~issued under division (A) of~~ 1077  
~~section 4701.10 of the Revised Code~~ and has completed and reported 1078  
to the board all applicable continuing education hours required by 1079  
section 4701.11 of the Revised Code and the rules adopted pursuant 1080  
~~thereto~~ to that section. 1081

**Sec. 4701.07.** The accountancy board shall register as a 1082

public accountant any person who meets all the following 1083  
requirements: 1084

(A) ~~Is~~ The person is a resident of this state, or has a place 1085  
of business ~~therein;~~ in this state. 1086

(B) ~~Has~~ The person has attained the age of eighteen years, 1087

(C) ~~Is~~ The person is of good moral character. 1088

(D) ~~Holds~~ The person holds a baccalaureate or higher degree 1089  
conferred by a college or university recognized by the board, with 1090  
a concentration in accounting, or with what the board determines 1091  
to be substantially the equivalent of the foregoing; or with a 1092  
nonaccounting concentration supplemented by what the board 1093  
determines to be substantially the equivalent of an accounting 1094  
concentration, including related courses in other areas of 1095  
business administration. 1096

The board may waive the educational requirement for any 1097  
candidate if it finds that the candidate has attained the 1098  
equivalent education by attendance at a business school or 1099  
two-year college, by self-study, or otherwise, and if it is 1100  
satisfied from the result of a special written examination ~~given~~ 1101  
that the board gives the candidate ~~by the board~~ to test ~~his~~ the 1102  
candidate's educational qualifications that ~~he~~ the candidate is as 1103  
well equipped, educationally, as if ~~he~~ the candidate met the 1104  
applicable educational requirement specified in this division. The 1105  
board may provide by rule for the general scope of ~~such~~ these 1106  
examinations and may obtain ~~such~~ any advice and assistance ~~as~~ that 1107  
it considers appropriate to assist it in preparing and grading 1108  
~~such~~ the special examinations. The board may use any existing 1109  
examinations or may prepare any number of new examinations to 1110  
assist it in determining the equivalent training of a candidate. 1111  
The board ~~may~~ by rule may prescribe ~~such~~ the special examinations 1112  
and the passing score required for each examination. 1113

(E) ~~Has~~ The person has completed two years of public 1114  
accounting experience, satisfactory to the board, in any state in 1115  
practice as a public accountant, or in any state in employment, as 1116  
a staff accountant by anyone practicing public accounting, or ~~such~~ 1117  
other experience in private or governmental accounting ~~as will~~ 1118  
that, in the opinion of the board, will be the equivalent of ~~such~~ 1119  
that public accounting practice, or any combination of ~~such~~ those 1120  
types of experience, except that the experience requirement is 1121  
only one year of the experience described in this division for any 1122  
candidate holding a master's degree in accounting or business 1123  
administration from a college or university recognized by the 1124  
board, if ~~he~~ the candidate has satisfactorily completed ~~such~~ the 1125  
number of credit hours in accounting, business administration, 1126  
economics, and ~~such~~ any related subjects ~~as~~ that the board 1127  
determines to be appropriate, and if either of the following 1128  
applies: 1129

(1) ~~Has~~ The person has passed the uniform national society of 1130  
public accountants examination or a comparable examination 1131  
approved by the public accountant members of the accountancy 1132  
board, ~~or,~~ 1133

(2) ~~Has~~ The person has passed the accounting practice and 1134  
auditing sections of the uniform CPA examination. 1135

The examination described in division (E)(1) of this section 1136  
shall be held by the board and shall take place as often as the 1137  
board determines, but shall not be held less frequently than once 1138  
each year. The board shall charge a candidate an application fee, 1139  
to be determined by the board, that is adequate to cover all 1140  
rentals, compensation for proctors, and other expenses of the 1141  
board related to examination or reexamination except the expenses 1142  
of procuring and grading the examination. In addition, the board 1143  
shall charge ~~such~~ the candidate an examination fee to be 1144  
determined by the board, that is adequate to cover the expense of 1145

procuring and grading the examination. Fees for reexamination 1146  
under division (E) of this section ~~shall~~ also shall be charged by 1147  
the board in amounts determined by it to be adequate to cover the 1148  
expenses of procuring and grading the examinations. The applicable 1149  
fees shall be paid by the candidate at the time ~~he~~ the candidate 1150  
applies for examination or reexamination. 1151

(F) ~~Applied~~ The person applied, on or before ~~the effective~~ 1152  
~~date of this amendment~~ April 16, 1993, for registration as a 1153  
public accountant. 1154

The board shall determine and charge a fee for registration 1155  
under this section that is adequate to cover the expense. 1156

The board ~~shall~~ in each case shall determine whether the 1157  
applicant is eligible for registration. Any individual who is so 1158  
registered and who holds a an Ohio permit ~~issued under section~~ 1159  
~~4701.10 of the Revised Code~~ shall be styled and known as a "public 1160  
accountant" and may use the abbreviation "PA." 1161

A person who, on the effective date of an amendment of this 1162  
section, holds a valid registration as a public accountant issued 1163  
under the laws of this state shall not be required to obtain 1164  
additional registration under this section, but shall otherwise be 1165  
subject to all provisions of this section; ~~and such.~~ That 1166  
registration ~~shall~~, for all purposes, shall be considered a 1167  
registration issued under this section and subject to ~~the~~ its 1168  
provisions hereof. 1169

**Sec. 4701.10.** (A) ~~Permits to practice public accounting shall~~ 1170  
~~be issued by the~~ The accountancy board shall issue Ohio permits to 1171  
practice public accounting to holders of the certificate of 1172  
certified public accountant issued under section 4701.06 or 1173  
4701.061 of the Revised Code and to persons registered under 1174  
sections 4701.07 and 4701.09 of the Revised Code. Subject to 1175  
division (D)(1) of this section, there shall be a triennial permit 1176

fee in an amount to be determined by the board not to exceed one 1177  
hundred fifty dollars. All Ohio permits shall expire on the last 1178  
day of December of the year assigned by the board and, subject to 1179  
division (D)(1) of this section, shall be renewed triennially for 1180  
a period of three years by certificate holders and registrants in 1181  
good standing upon payment of a triennial renewal fee not to 1182  
exceed one hundred fifty dollars. For the purpose of implementing 1183  
this section and enforcing section 4701.11 of the Revised Code, 1184  
the board may issue a an Ohio permit for less than three years' 1185  
duration. A prorated fee shall be determined by the board for ~~such~~ 1186  
that Ohio permit. Failure of any certificate holder or registrant 1187  
to apply for a triennial Ohio permit to practice within three 1188  
years from the expiration date of the Ohio permit to practice last 1189  
obtained or renewed, or three years from the date upon which the 1190  
certificate holder or registrant was granted a certificate or 1191  
registration, shall result in suspension of ~~such the~~ certificate 1192  
or registration unless the board determines ~~such the~~ failure to 1193  
have been due to excusable neglect. In ~~such that~~ case, the renewal 1194  
fee or the fee for the issuance of the original Ohio permit, as 1195  
the case may be, shall be ~~such the~~ amount ~~as that~~ the board shall 1196  
determine, but not in excess of fifty dollars plus the fee for 1197  
each triennial period or part of a period the certificate holder 1198  
or registrant did not have a an Ohio permit. 1199

(B) All certificate holders and registrants who are not in 1201  
the practice of public accounting in this state shall register 1202  
with the board every three years at a fee, not to exceed 1203  
fifty-five dollars, established by the board. Such persons shall 1204  
not convey to the general public that they are actively engaged in 1205  
the practice of public accounting in this state. 1206

(C) The board shall suspend the certificate or registration 1207  
of any person failing to obtain a an Ohio permit in accordance 1208

with this section, except that the board ~~may~~ by rule may exempt 1209  
persons from the requirement of holding a an Ohio permit for ~~such~~ 1210  
specified reasons ~~as, including, but not limited to,~~ retirement, 1211  
health reasons, military service, foreign residency, or other just 1212  
cause. 1213

(D)(1) On and after January 1, 1995, the board ~~shall~~, by rule 1214  
adopted in accordance with Chapter 119. of the Revised Code, shall 1215  
increase the triennial Ohio permit and renewal fee imposed 1216  
pursuant to this section by at least fifteen dollars but no more 1217  
than thirty dollars. 1218

(2) Beginning with the first quarter of 1995 and each quarter 1219  
thereafter, the board, for the purpose provided in section 4743.05 1220  
of the Revised Code, shall certify to the director of budget and 1221  
management the number of triennial Ohio permits renewed under this 1222  
chapter during the preceding quarter and the amount equal to that 1223  
number times the amount by which the triennial Ohio permit and 1224  
renewal fee is increased by the board under division (D)(1) of 1225  
this section. 1226

**Sec. 4701.11.** The accountancy board may adopt rules requiring 1227  
that each applicant for ~~the~~ an Ohio permit ~~required by section~~ 1228  
~~4701.10 of the Revised Code~~ shall have demonstrated to the 1229  
satisfaction of the board that the applicant has maintained a high 1230  
level of professional competence by the completion of programs of 1231  
continuing education satisfactory to the board during the period 1232  
immediately prior to the application for the permit ~~or renewal~~. 1233  
The board shall not require more than one hundred twenty hours of 1234  
~~such~~ those programs over any three-year period for applicants 1235  
possessing a ~~live~~ an Ohio permit. For purposes of this section, 1236  
the board shall not approve any continuing education courses for 1237  
which fees are charged and ~~which~~ that are sponsored by an 1238  
accounting association in this state unless ~~such~~ those courses are 1239

open to all persons registered or certified under this chapter and 1240  
unless the fees charged are reasonable for all persons desiring to 1241  
take the courses. 1242

The board may issue a an Ohio permit ~~required by section~~ 1243  
~~4701.10 of the Revised Code~~ for less than three years to any 1244  
person who is unable to complete continuing education hours 1245  
required for renewal of a triennial Ohio permit for good cause, as 1246  
established by rule. ~~Such~~ The Ohio permit shall be conditioned 1247  
upon the completion of all required continuing education hours 1248  
during the period for which ~~such~~ the Ohio permit is issued. 1249

**Sec. 4701.12.** The display or uttering by a person of a card, 1250  
sign, advertisement, or other printed, engraved, or written 1251  
instrument or device, bearing a person's name in conjunction with 1252  
the words "certified public accountant" or any abbreviation 1253  
~~thereof of those words~~, or "public accountant" or any abbreviation 1254  
~~thereof of those words~~, shall be prima-facie evidence in any 1255  
action brought under section 4701.18 or ~~section~~ 4701.99 of the 1256  
Revised Code, that the person whose name is so displayed caused or 1257  
procured the display or uttering of ~~such~~ that card, sign, 1258  
advertisement, or other printed, engraved, or written instrument 1259  
or device, and that ~~such~~ the person is holding ~~himself~~ self out to 1260  
be a certified public accountant or a public accountant holding a 1261  
an Ohio permit ~~to practice under section 4701.10 of the Revised~~ 1262  
~~Code~~. In any action, evidence of the commission of a single act 1263  
prohibited by this section shall be sufficient to justify an 1264  
injunction or a conviction without evidence of a general course of 1265  
conduct. 1266

**Sec. 4701.13.** The accountancy board shall publish annually a 1267  
printed register, ~~which~~. The printed register shall contain in 1268  
separate lists the names and business addresses of all certified 1269

public accountants and public accountants holding ~~live~~ Ohio 1270  
permits as of the date of preparation of the register. 1271

**Sec. 4701.14.** (A) ~~No person~~ Except as permitted by rules 1272  
adopted by the accountancy board, no individual shall assume or 1273  
use the title or designation "certified public accountant," 1274  
"certified accountant," "chartered accountant," "enrolled 1275  
accountant," "licensed accountant," or "registered accountant," or 1276  
any other title or designation likely to be confused with 1277  
"certified public accountant," or abbreviation any of the 1278  
abbreviations "CPA," "PA," "CA," "EA," "LA," or "RA," or similar 1279  
abbreviations likely to be confused with "CPA," or any other 1280  
title, designation, words, letters, abbreviation, sign, card, or 1281  
device tending to indicate that the ~~person~~ individual is a 1282  
certified public accountant, unless the ~~person has received~~ 1283  
individual holds a CPA certificate as a ~~certified public~~ 1284  
~~accountant under section 4701.06 or 4701.061 of the Revised Code~~ 1285  
and holds a ~~live~~ an Ohio permit ~~issued under section 4701.10 of~~ 1286  
~~the Revised Code; provided that a foreign accountant who.~~ However, 1287  
an individual who possesses a foreign certificate, has registered 1288  
under section 4701.09 of the Revised Code, and holds a ~~live~~ an 1289  
Ohio permit ~~issued under section 4701.10 of the Revised Code~~ may 1290  
use the title permitted under ~~which he is generally known in his~~ 1291  
~~country the laws of the individual's other licensing jurisdiction,~~ 1292  
followed by the name of the ~~country from which he received his~~ 1293  
~~certificate, license, or degree~~ jurisdiction. 1294

(B) ~~No partnership shall assume or use the title or~~ 1295  
~~designation "certified public accountant" or abbreviation "CPA" or~~ 1296  
~~any other title, designation, words, letters, abbreviation, sign,~~ 1297  
~~card, or device tending to indicate that the partnership is~~ 1298  
~~composed of certified public accountants unless it meets all of~~ 1299  
~~the following requirements:~~ 1300

~~(1) At least one general partner of the partnership is a certified public accountant of this state in good standing.~~ 1301  
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~~(2) Each partner who is personally engaged within this state in the practice of public accounting as a member of the partnership is a certified public accountant of this state in good standing.~~ 1303  
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~~(3) Each partner of the partnership is a certified public accountant of some state in good standing.~~ 1307  
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~~(4) Each resident manager in charge of an office of the firm in this state is a certified public accountant of this state in good standing.~~ 1309  
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~~(C) No person Except as permitted by rules adopted by the board, no individual shall assume or use the title or designation "public accountant," ~~or~~ "certified public accountant," "certified accountant," "chartered accountant," "enrolled accountant," "registered accountant," or "licensed accountant," or any other title or designation likely to be confused with "public accountant," or any of the abbreviations "PA," "CPA," "CA," "EA," "LA," or "RA," or similar abbreviations likely to be confused with "PA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the ~~person individual~~ is a public accountant, unless the ~~person is~~ registered as a public accountant under section 4701.07 of the Revised Code ~~and individual holds a PA registration and holds a live an Ohio permit issued under section 4701.10 of the Revised Code,~~ or unless the ~~person has received a~~ individual holds a CPA certificate as a certified public accountant under section 4701.06 or 4701.061 of the Revised Code or holds a live permit issued under section 4701.10 of the Revised Code. An individual who holds a PA registration and an Ohio permit may hold self out to the public as an "accountant" or "auditor." 1312  
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~~(D) No partnership shall assume or use the title or  
designation "public accountant" or abbreviation "PA" or any other  
title, designation, words, letters, abbreviation, sign, card, or  
device tending to indicate that the partnership is composed of  
public accountants, unless all of the following apply:~~

~~(1) At least one general partner of the partnership is a  
certified public accountant or a public accountant of this state  
in good standing.~~

~~(2) Each partner who is personally engaged within this state  
in the practice of public accounting as a member of the  
partnership is a certified public accountant or a public  
accountant of this state in good standing.~~

~~(3) Each resident manager in charge of an office of a firm in  
this state is a certified public accountant or a public accountant  
of this state in good standing.~~

~~(E) No person or partnership shall assume or use the title or  
designation "certified accountant," "chartered accountant,"  
"enrolled accountant," "licensed accountant," "registered  
accountant," or any other title or designation likely to be  
confused with "certified public accountant" or "public  
accountant," or any of the abbreviations "CA," "EA," "RA," or "LA"  
or similar abbreviations likely to be confused with "CPA" or "PA";  
provided that anyone who holds a live permit issued under section  
4701.10 of the Revised Code may hold himself out to the public as  
an "accountant" or "auditor"; and provided that a foreign  
accountant who has registered under section 4701.09 of the Revised  
Code and holds a live permit issued under section 4701.10 of the  
Revised Code may use the title under which he is generally known  
in his country, followed by the name of the country from which he  
received his certificate, license, or degree.~~

~~(F) No (C) Except as provided in divisions (C)(1), (2), (3),~~

and (4) of this section, no partnership, professional association, 1363  
corporation-for-profit, limited liability company, or other legal 1364  
entity business organization not addressed in ~~another division of~~ 1365  
this section that is practicing public accounting in this state 1366  
shall assume or use the title or designation "certified public 1367  
accountant," ~~or "public accountant," and no professional~~ 1368  
~~association, corporation for profit, limited liability company, or~~ 1369  
~~other legal entity not addressed in another division of this~~ 1370  
~~section shall assume or use the title or designation "certified~~ 1371  
~~accountant," "chartered accountant," "enrolled accountant,"~~ 1372  
~~"licensed accountant," "registered accountant," or any other title~~ 1373  
~~or designation likely to be confused with "certified public~~ 1374  
~~accountant" or "public accountant," or any of the abbreviations~~ 1375  
~~"CPA," "PA," "CA," "EA," "RA," or "LA," or similar abbreviations~~ 1376  
~~likely to be confused with "CPA" or "PA," ~~except that a or any~~~~ 1377  
~~other title, designation, words, letters, abbreviation, sign,~~ 1378  
~~card, or device tending to indicate that the business organization~~ 1379  
~~is a public accounting firm.~~ 1380

(1)(a) A partnership may assume or use the title or 1381  
designation "certified public accountant," the abbreviation "CPA," 1382  
or any other title, designation, words, letters, abbreviation, 1383  
sign, card, or device tending to indicate that the partnership is 1384  
composed of certified public accountants if it is a registered 1385  
firm, if a majority of its partners who are individuals hold a CPA 1386  
certificate or a foreign certificate, and if a majority of the 1387  
owners of any qualified firm that is a partner hold a CPA 1388  
certificate or a foreign certificate. 1389

(b) A partnership may assume or use the title or designation 1390  
"public accountant," the abbreviation "PA," or any other title, 1391  
designation, words, letters, abbreviation, sign, card, or device 1392  
tending to indicate that the partnership is composed of public 1393  
accountants if it is a registered firm, if a majority of its 1394

partners who are individuals hold a PA registration, a CPA 1395  
certificate, or a foreign certificate, and if a majority of the 1396  
owners of any qualified firm that is a partner hold a PA 1397  
registration, a CPA certificate, or a foreign certificate. 1398

(2)(a) ~~A professional association organized for the practice~~ 1399  
~~of public accounting and~~ incorporated under Chapter 1785. of the 1400  
Revised Code may assume or use the title or designation "certified 1401  
public accountant," ~~if all of its shareholders are certified~~ 1402  
~~public accountants in good standing under the law of this state or~~ 1403  
~~another state or may assume or use the title "public accountant"~~ 1404  
~~if all of its shareholders are public accountants in good standing~~ 1405  
~~under this chapter or its shareholders consist of certified public~~ 1406  
~~accountants and public accountants in good standing under this~~ 1407  
~~chapter, except that a~~ the abbreviation "CPA," or any other title, 1408  
designation, words, letters, abbreviation, sign, card, or device 1409  
tending to indicate that the professional association is composed 1410  
of certified public accountants if it is a registered firm, if a 1411  
majority of its shareholders who are individuals hold a CPA 1412  
certificate or a foreign certificate, and if a majority of the 1413  
owners of any qualified firm that is a shareholder hold a CPA 1414  
certificate or a foreign certificate. 1415

(b) A professional association incorporated under Chapter 1416  
1785. of the Revised Code may assume or use the title or 1417  
designation "public accountant," the abbreviation "PA," or any 1418  
other title, designation, words, letters, abbreviation, sign, 1419  
card, or device tending to indicate that the professional 1420  
association is composed of public accountants if it is a 1421  
registered firm, if a majority of its shareholders who are 1422  
individuals hold a PA registration, a CPA certificate, or a 1423  
foreign certificate, and if a majority of the owners of any 1424  
qualified firm that is a shareholder hold a PA registration, a CPA 1425  
certificate, or a foreign certificate. 1426

(3)(a) ~~A corporation-for-profit organized for the practice of public accounting and incorporated under Chapter 1701. of the Revised Code may assume or use the title or designation "certified public accountant," if all of its shareholders are certified public accountants in good standing under the law of this state or another state or may assume or use the title "public accountant" if all of its shareholders are public accountants in good standing under this chapter or its shareholders consist of certified public accountants and public accountants in good standing under this chapter, and except that a the abbreviation "CPA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the corporation is composed of certified public accountants if it is a registered firm, if a majority of its shareholders who are individuals hold a CPA certificate or a foreign certificate, and if a majority of the owners of any qualified firm that is a shareholder hold a CPA certificate or a foreign certificate.~~ 1427  
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(b) A corporation incorporated under Chapter 1701. of the Revised Code may assume or use the title or designation "public accountant," the abbreviation "PA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the corporation is composed of public accountants if it is a registered firm, if a majority of the shareholders who are individuals hold a PA registration, a CPA certificate, or a foreign certificate, and if a majority of the owners of any qualified firm that is a shareholder hold a PA registration, a CPA certificate, or a foreign certificate. 1444  
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(4)(a) ~~A limited liability company ~~formed~~ organized under Chapter 1705. of the Revised Code ~~for the purpose of rendering public accounting services~~ may assume ~~and~~ or use the title or designation "certified public accountant," if ~~each member of the company and, if the management of the company is not reserved to~~ 1454  
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1458~~

~~its members, each manager of the company is a certified public accountant in good standing under the law of this state or another state or may assume and use the title "public accountant" if each member of the company and, if the management of the company is not reserved to its members, each manager of the company is a public accountant in good standing under this chapter or those members and, if applicable, managers are either a certified public accountant or a public accountant in good standing under this chapter the abbreviation "CPA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the limited liability company is composed of certified public accountants if it is a registered firm, if a majority of its members who are individuals hold a CPA certificate or a foreign certificate, and if a majority of the owners of any qualified firm that is a member hold a CPA certificate or a foreign certificate.~~

(b) A limited liability company organized under Chapter 1705. of the Revised Code may assume or use the title or designation "public accountant," the abbreviation "PA," or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the limited liability company is composed of public accountants if it is a registered firm, if a majority of the members who are individuals hold a PA registration, CPA certificate, or a foreign certificate, and if a majority of the owners of any qualified firm that is a member hold a PA registration, a CPA certificate, or a foreign certificate.

~~(G)(D) No person individual shall sign, affix, or associate his the individual's name or any trade or assumed name used by him the individual in his the individual's profession or business to any opinion, review report, compilation report, examination report, or agreed upon procedures report on a financial statement attest report with any wording indicating that he the individual~~

is an accountant or auditor, or with any wording accompanying or 1491  
contained in the ~~opinion or~~ attest report that indicates that he 1492  
the individual has expert knowledge in accounting or auditing or 1493  
expert knowledge regarding compliance with conditions established 1494  
by law or contract, including, but not limited to, statutes, 1495  
ordinances, regulations, grants, loans, and appropriations, unless 1496  
~~he~~ the individual holds a ~~live~~ an Ohio permit ~~issued under section~~ 1497  
~~4701.10 of the Revised Code; provided that.~~ However, this division 1498  
does not prohibit any officer, employee, partner, or principal of 1499  
any organization from affixing ~~his~~ the officer's, employee's, 1500  
partner's, or principal's signature to any statement or report in 1501  
reference to the financial affairs of that organization with any 1502  
wording designating the position, title, or office that ~~he~~ the 1503  
individual holds in that organization; ~~and provided that this.~~ 1504  
This division also does not prohibit any act of a public official 1505  
or public employee in the performance of ~~his~~ the public official's 1506  
or public employee's duties. 1507

~~(H)~~(E) No person shall sign, affix, or associate the name of 1508  
a partnership, limited liability company, professional 1509  
association, corporation-for-profit, or other ~~legal entity~~ 1510  
business organization not addressed in ~~another division of~~ this 1511  
section to any ~~opinion, review report, compilation report,~~ 1512  
~~examination report, or agreed upon procedures report on a~~ 1513  
~~financial statement~~ attest report with any wording accompanying or 1514  
contained in the ~~opinion or~~ attest report that indicates that the 1515  
partnership, limited liability company, professional association, 1516  
corporation-for-profit, or other ~~legal entity~~ business 1517  
organization is composed of or employs accountants or auditors or 1518  
persons having expert knowledge in accounting or auditing or 1519  
expert knowledge regarding compliance with conditions established 1520  
by law or contract, including, but not limited to, statutes, 1521  
ordinances, regulations, grants, loans, and appropriations, unless 1522  
the partnership ~~is entitled to designate itself as a partnership~~ 1523

~~of certified public accountants under division (B) of this section~~ 1524  
~~or as a partnership of public accountants under division (D) of~~ 1525  
~~this section and, if it is required to be registered, is~~ 1526  
~~registered under section 4701.04 of the Revised Code or unless~~ 1527  
~~the, limited liability company, professional association, or~~ 1528  
~~corporation-for-profit is entitled to designate itself as a~~ 1529  
~~limited liability company, professional association, or~~ 1530  
~~corporation for profit of certified public accountants or public~~ 1531  
~~accountants under division (F) of this section and, if it is~~ 1532  
~~required to be registered, or other business organization is a~~ 1533  
~~registered under section 4701.04 of the Revised Code firm.~~ 1534

~~(I)(F) No person individual who does not holding a live hold~~ 1535  
~~an Ohio permit under section 4701.10 of the Revised Code shall~~ 1536  
~~hold himself self out to the public as an "accountant" or~~ 1537  
~~"auditor" by use of either or both of those words on any sign,~~ 1538  
~~card, or letterhead, in any advertisement or directory, or~~ 1539  
~~otherwise, without indicating thereon or therein on the sign,~~ 1540  
~~card, or letterhead, in the advertisement or directory, or in the~~ 1541  
~~other manner of holding out that the person does not hold a live~~ 1542  
~~an Ohio permit; provided that. An individual who holds a CPA~~ 1543  
~~certificate and an Ohio permit may hold self out to the public as~~ 1544  
~~an "accountant" or "auditor." However, this division does not~~ 1545  
~~prohibit any officer, employee, partner, or principal of any~~ 1546  
~~organization from describing himself self by the position, title,~~ 1547  
~~or office he the person holds in that organization; and provided~~ 1548  
~~that this. This division also does not prohibit any act of a~~ 1549  
~~public official or public employee in the performance of his the~~ 1550  
~~public official's or public employee's duties.~~ 1551

~~(J)(G) No partnership that is not entitled to designate~~ 1552  
~~itself as a partnership of certified public accountants under~~ 1553  
~~division (B) of this section or as a partnership of public~~ 1554  
~~accountants under division (D) of this section, and no limited~~ 1555

~~liability company~~, professional association, 1556  
corporation-for-profit, limited liability company, or other legal 1557  
~~entity~~ business organization not addressed in ~~another division of~~ 1558  
this section that is not entitled to assume or use the title 1559  
"certified public accountant" or "public accountant" under 1560  
division ~~(F)~~(C) of this section, shall hold itself out to the 1561  
public as a ~~firm~~, partnership, ~~limited liability company~~, 1562  
professional association, corporation-for-profit, limited 1563  
liability company, or other legal ~~entity~~ business organization not 1564  
addressed in ~~another division of~~ this section ~~of~~ as being composed 1565  
of or employing "accountants" or "auditors" by use of either or 1566  
both of those words on any sign, card, or letterhead, in any 1567  
advertisement or directory, or otherwise, without indicating 1568  
~~thereon or therein~~ on the sign, card, or letterhead, in the 1569  
advertisement or directory, or in the other manner of holding out 1570  
that the partnership, ~~limited liability company~~, professional 1571  
association, corporation-for-profit, limited liability company, or 1572  
other ~~legal entity~~ business organization is not a registered firm 1573  
and is not permitted by law to practice as a ~~partnership, limited~~ 1574  
~~liability company, professional association,~~ 1575  
~~corporation for profit, or other legal entity of public~~ 1576  
~~accountants~~ public accounting firm. 1577

~~(K)~~(H) No person shall assume or use the title or designation 1578  
"certified public accountant" or "public accountant" in 1579  
conjunction with names indicating or implying that there is a 1580  
partnership or in conjunction with the designation "and Company" 1581  
or "and Co." or a similar designation if, in any ~~such case of~~ 1582  
those cases, there is in fact no bona fide partnership entitled to 1583  
designate itself as a partnership of certified public accountants 1584  
under division ~~(B)~~(C)(1)(a) of this section or as a partnership of 1585  
public accountants under division ~~(D)~~(C)(1)(b) of this section, 1586  
~~provided that. However,~~ a sole proprietor or partnership that was 1587  
on October 22, 1959, or a corporation that on or after September 1588

30, 1974, has been, lawfully using a title or designation of those 1589  
types in conjunction with names or designations of those types, 1590  
may continue to do so if ~~he or it~~ the sole proprietor, 1591  
partnership, or corporation otherwise complies with this section. 1592

(I)(1) NOTWITHSTANDING ANY OTHER PROVISION OF THIS CHAPTER, 1593  
AN INDIVIDUAL WHOSE PRINCIPAL PLACE OF BUSINESS IS NOT IN THIS 1594  
STATE AND WHO HOLDS A VALID foreign certificate AS A CERTIFIED 1595  
PUBLIC ACCOUNTANT shall be presumed TO HAVE QUALIFICATIONS 1596  
SUBSTANTIALLY EQUIVALENT TO THIS STATE'S CPA REQUIREMENTS AND 1597  
shall have ALL of THE PRIVILEGES OF a holder of a CPA CERTIFICATE 1598  
AND an Ohio permit WITHOUT THE NEED TO OBTAIN a CPA certificate 1599  
and AN OHIO PERMIT IF THE ACCOUNTANCY BOARD HAS FOUND AND HAS 1600  
SPECIFIED IN ITS RULES ADOPTED PURSUANT TO DIVISION (A) OF SECTION 1601  
4701.03 OF THE REVISED CODE THAT THE CPA REQUIREMENTS OF THE STATE 1602  
THAT ISSUED THE INDIVIDUAL'S FOREIGN CERTIFICATE ARE SUBSTANTIALLY 1603  
EQUIVALENT TO THIS STATE'S CPA REQUIREMENTS. 1604

(2) ANY INDIVIDUAL EXERCISING THE PRIVILEGE AFFORDED UNDER 1605  
division (I)(1) of THIS SECTION HEREBY CONSENTS AND IS SUBJECT, AS 1606  
A CONDITION OF THE GRANT OF THE PRIVILEGE, TO all of the 1607  
following: 1608

(a) THE PERSONAL AND SUBJECT MATTER JURISDICTION OF THE 1609  
ACCOUNTANCY BOARD; 1610

(b) ALL PRACTICE AND DISCIPLINARY PROVISIONS OF THIS CHAPTER 1611  
AND THE ACCOUNTANCY BOARD'S RULES; 1612

(c) THE APPOINTMENT OF THE BOARD THAT ISSUED THE INDIVIDUAL'S 1613  
foreign CERTIFICATE AS THE INDIVIDUAL'S AGENT UPON WHOM PROCESS 1614  
MAY BE SERVED IN ANY ACTION OR PROCEEDING BY THE ACCOUNTANCY BOARD 1615  
AGAINST THE individual. 1616

(3) The holder OF a CPA certificate and AN OHIO PERMIT who 1617  
offers OR RENDERs ATTEST SERVICES OR uses the holder's CPA TITLE 1618  
IN ANOTHER state shall be SUBJECT TO DISCIPLINARY ACTION IN THIS 1619

STATE FOR AN ACT COMMITTED IN the other state FOR WHICH THE HOLDER 1620  
of a foreign certificate issued by the other state WOULD BE 1621  
SUBJECT TO DISCIPLINE IN the other state. 1622

(4) The HOLDER OF A foreign CERTIFICATE WHO offers or renders 1623  
ATTEST SERVICES OR USES a CPA TITLE OR DESIGNATION IN THIS STATE 1624  
PURSUANT TO THE PRIVILEGE afforded BY division (I)(1) of THIS 1625  
SECTION shall be SUBJECT TO DISCIPLINARY ACTION IN THIS STATE FOR 1626  
ANY ACT that WOULD SUBJECT THE HOLDER OF a CPA certificate and AN 1627  
OHIO PERMIT TO DISCIPLINARY ACTION in this state. 1628

**Sec. 4701.16.** (A) After notice and hearing as provided in 1629  
Chapter 119. of the Revised Code, the accountancy board may 1630  
discipline as described in division (B) of this section a 1631  
~~registrant or certificate holder as specified in division (B) of~~ 1632  
~~this section~~ PERSON HOLDING AN OHIO PERMIT, AN OHIO REGISTRATION, 1633  
A FIRM REGISTRATION, A CPA CERTIFICATE, OR A PA REGISTRATION OR 1634  
ANY OTHER PERSON WHOSE ACTIVITIES ARE REGULATED BY THE BOARD for 1635  
any one or any combination of the following causes: 1636

(1) Fraud or deceit in ~~registering as a public accounting~~ 1637  
obtaining a firm, registration or in obtaining a CPA certificate 1638  
~~as a certified public accountant, or in obtaining a permit to~~ 1639  
~~practice accounting pursuant to sections 4701.02 to 4701.19 of the~~ 1640  
Revised Code, a PA registration, an Ohio permit, or an Ohio 1641  
registration; 1642

(2) Dishonesty, fraud, or gross negligence in the practice of 1643  
public accounting; 1644

(3) Violation of any of the provisions of section 4701.14 of 1645  
the Revised Code; 1646

(4) Violation of a rule of professional conduct promulgated 1647  
by the board under the authority granted by ~~sections 4701.02 to~~ 1648  
~~4701.22 of the Revised Code~~ this chapter; 1649

- (5) Conviction of a felony under the laws of any state or of the United States; 1650  
1651
- (6) Conviction of any crime, an element of which is dishonesty or fraud, under the laws of any state or of the United States; 1652  
1653  
1654
- (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 ~~such~~ that other state; 1655  
1656  
1657  
1658  
1659
- (8) Suspension or revocation of the right to practice before any state or federal agency; 1660  
1661
- (9) Failure of a ~~certified public accountant or public accountant~~ holder of a CPA certificate or PA registration to obtain the an Ohio permit required by section 4701.10 of the Revised Code or an Ohio registration, or the failure of a public accounting firm to register with the board pursuant to section 4701.04 of the Revised Code obtain a firm registration; 1662  
1663  
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1667
- (10) Conduct discreditable to the public accounting profession or to the holder of an Ohio permit, Ohio registration, or foreign certificate; 1668  
1669  
1670
- (11) Failure of a public accounting firm to comply with section 4701.04 Of the Revised Code. 1671  
1672
- (B) For any of the reasons specified in division (A) of this section, the board may do any of the following: 1673  
1674
- (1) Revoke ~~or~~, suspend, or refuse to renew any CPA certificate ~~issued under section 4701.06 or 4701.061 of the Revised Code or PA registration~~ or any ~~registration granted under section 4701.04 or 4701.07 of the Revised Code~~ Ohio permit, Ohio registration, or firm registration; 1675  
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1677  
1678  
1679

(2) ~~Revoke, suspend, or refuse to renew any permit issued~~ 1680  
~~under section 4701.10 of the Revised Code~~ disqualify a person who 1681  
is not a holder of an Ohio permit or a foreign certificate from 1682  
owning an equity interest in a public accounting firm or qualified 1683  
firm; 1684

(3) Publicly censure a ~~registrant~~ registered firm or a holder 1685  
of a CPA certificate, a PA registration, an Ohio permit, or an 1686  
Ohio registration; 1687

(4) Levy against a registered firm or a holder of a CPA 1688  
certificate, a PA registration, an Ohio permit, or an Ohio 1689  
registration a penalty or fine not to exceed one thousand dollars 1690  
for each offense. Any fine shall be reasonable and in relation to 1691  
the severity of the offense. 1692

(5) In the case of violations of division (A)(2) or (4) of 1693  
this section, require completion of remedial continuing education 1694  
programs prescribed by the board in addition to those required by 1695  
section 4701.11 of the Revised Code; 1696

(6) In the case of violations of division (A)(2) or (4) of 1697  
this section, require the holder of a CPA certificate ~~holder or~~ 1698  
~~registrant, PA registration, or firm registration~~ to submit to a 1699  
quality peer review by a professional committee designated by the 1700  
board, which committee shall report to the board concerning ~~the~~ 1701  
~~certificate holder's or registrant's~~ that holder's compliance with 1702  
generally accepted accounting principles ~~or~~, generally accepted 1703  
auditing standards, or other generally accepted technical 1704  
standards; 1705

(7) REVOKE OR SUSPEND THE PRIVILEGES TO OFFER OR RENDER 1706  
ATTEST SERVICES IN THIS STATE OR TO USE A CPA TITLE OR DESIGNATION 1707  
IN THIS STATE OF AN INDIVIDUAL WHO HOLDS A FOREIGN CERTIFICATE. 1708

(C) ~~Where~~ If the board levies a fine against or suspends the 1709  
certificate of a person or registration of a person or firm for a 1710

violation of division (A)(2) or (4) of this section, it may waive 1711  
all or any portion of the fine or suspension ~~where~~ if the holder 1712  
of the CPA certificate holder or registrant, PA registration, or 1713  
firm registration complies fully with division (B)(5) or (6) of 1714  
this section. 1715

**Sec. 4701.19.** (A) All statements, records, schedules, working 1716  
papers, and memoranda made by a certified public accountant or 1717  
public accountant incident to or in the course of professional 1718  
service to clients by the accountant, except reports submitted by 1719  
a certified public accountant or public accountant to a client, 1720  
shall be and remain the property of the accountant, in the absence 1721  
of an express agreement between the accountant and the client to 1722  
the contrary. No ~~such~~ statement, record, schedule, working paper, 1723  
or memorandum of that nature shall be sold, transferred, or 1724  
bequeathed, without the consent of the client or ~~his~~ the client's 1725  
personal representative or assignee, to ~~anyone~~ any person other 1726  
than one or more surviving partners or new partners of the 1727  
accountant. 1728

(B) The statements, records, schedules, working papers, and 1729  
memoranda made by a certified public accountant or public 1730  
accountant incident to or in the course of performing an audit of 1731  
a public office or private entity, except reports submitted by the 1732  
accountant to the client, are not a public record ~~as defined.~~ 1733  
Statements, records, schedules, working papers, and memoranda that 1734  
are so made in an audit by a certified public accountant or public 1735  
accountant and that are in the possession of the auditor of state 1736  
also are not a public record. As used in this division, "public 1737  
record" has the same meaning as in section 149.43 of the Revised 1738  
Code. 1739

Sec. 4701.29. (A) the accountancy board may investigate 1740  
whether a person has violated any provision of this chapter or 1741

rule adopted under it before commencing a DISCIPLINARY proceeding 1742  
pursuant to section 4701.16 of the Revised Code or taking legal 1743  
action pursuant to section 4701.18 of the Revised Code. an 1744  
INVESTIGATION under this section is NOT SUBJECT TO CHAPTER 119. OF 1745  
THE REVISED CODE. 1746

the board may appoint a committee of board members or staff 1747  
employed by the board to conduct an investigation. notwithstanding 1748  
any statute or rule to the CONTRARY, a BOARD member who 1749  
participates in an investigation may participate actively in any 1750  
hearing or proceeding to the same extent as a board member WHO DID 1751  
NOT PARTICIPATE IN THE INVESTIGATION. 1752

(B) during an INVESTIGATION, THE BOARD MAY ADMINISTER OATHS, 1753  
ORDER THE TAKING OF DEPOSITIONS, ISSUE SUBPOENAS, COMPEL THE 1754  
ATTENDANCE AND TESTIMONY OF A PERSON AT a DEPOSITION, AND COMPEL 1755  
THE PRODUCTION OF ANY FORM OF DOCUMENTARY EVIDENCE OR RECORD. 1756  
SUBPOENAS AND ORDERS TO COMPEL UNDER THIS section MAY BE SERVED BY 1757  
A DESIGNEE OF THE BOARD OR By CERTIFIED MAIL, return receipt 1758  
requested, TO THE RESIDENCE OR PLACE OF BUSINESS OF THE 1759  
individual, professional association, FIRM, CORPORATION, 1760  
PARTNERSHIP, SOLE PROPRIETORSHIP, LIMITED LIABILITY COMPANY, OR 1761  
OTHER BUSINESS ORGANIZATION NAMED IN THE SUBPOENA OR ORDER. 1762

(C)(1) any WITNESS WHO APPEARS IN RESPONSE TO A SUBPOENA OF 1763  
THE BOARD may request, and SHALL RECEIVE WITHIN A REASONABLE TIME 1764  
AFTER MAKING THE REQUEST, THE FEES AND MILEAGE PROVIDED FOR 1765  
WITNESSES IN CIVIL CASES IN THE COURTS OF COMMON PLEAS IN THIS 1766  
STATE. 1767

(2) If a person fails to comply WITH A SUBPOENA OR ORDER 1768  
ISSUED BY THE BOARD UNDER THIS section, THE BOARD MAY apply to THE 1769  
FRANKLIN COUNTY COURT OF COMMON PLEAS for AN ORDER COMPELLING 1770  
COMPLIANCE WITH THE BOARD'S SUBPOENA OR ORDER. UPON APPLICATION BY 1771  
THE BOARD AND UPON EVIDENCE OF THE person's FAILURE TO COMPLY, THE 1772  
COURT SHALL COMPEL THE appearance of the PERSONS OR the production 1773

of the DOCUMENTS named in the board's subpoena or order IN 1774  
ACCORDANCE WITH THE RULES OF CIVIL PROCEDURE. the court also MAY 1775  
ISSUE any CONTEMPT CITATION AND SANCTION THE COURT DEEMS 1776  
APPROPRIATE. 1777

(D) THE INVESTIGATIVE PROCEEDINGS OF THE BOARD UNDER THIS 1778  
SECTION ARE NOT A PUBLIC RECORD under section 149.43 Of the 1779  
Revised Code, ARE CONFIDENTIAL, AND ARE NOT SUBJECT TO DISCOVERY 1780  
IN ANY CIVIL OR ADMINISTRATIVE ACTION or proceeding. 1781

**Section 2.** That existing sections 1111.01, 2925.01, 4701.01, 1782  
4701.04, 4701.06, 4701.061, 4701.07, 4701.10, 4701.11, 4701.12, 1783  
4701.13, 4701.14, 4701.16, and 4701.19 of the Revised Code are 1784  
hereby repealed. 1785

**Section 3.** Section 2925.01 of the Revised Code is presented 1786  
in this act as a composite of the section as amended by both Am. 1787  
Sub. S.B. 66 and Am. Sub. S.B. 117 of the 122nd General Assembly, 1788  
with the new language of neither of the acts shown in capital 1789  
letters. Section 4701.16 of the Revised Code is presented in this 1790  
act as a composite of the section as amended by both Am. Sub. S.B. 1791  
165 and Am. S.B. 316 of the 119th General Assembly, with the new 1792  
language of neither of the acts shown in capital letters. This is 1793  
in recognition of the principle stated in division (B) of section 1794  
1.52 of the Revised Code that such amendments are to be harmonized 1795  
where not substantively irreconcilable and constitutes a 1796  
legislative finding that such is the resulting version in effect 1797  
prior to the effective date of this act. 1798