



## Ohio Administrative Code Rule 4701-11-01 Independence.

Effective: December 12, 2016

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(A) An Ohio permit holder shall be independent in the performance of audits of public companies as required by applicable standards issued by the "Securities and Exchange Commission" and published on its website ([www.sec.gov](http://www.sec.gov)).

(B) An Ohio permit holder shall be independent in the performance of professional services for government agencies and entities receiving significant federal financial assistance as required by applicable standards issued by the "Comptroller General of the United States" and published on the "Government Accountability Office" website ([www.gao.gov](http://www.gao.gov)).

(C) An Ohio permit holder shall be independent in the performance of professional services, excluding those referenced in paragraph (A) or (B) of this rule, as required by the "Code of Professional Conduct" issued by the "American Institute of Certified Public Accountants" and published on its website ([www.aicpa.org](http://www.aicpa.org)).

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