



## Ohio Administrative Code Rule 4701-11-02 Confidential client information.

Effective: April 28, 2011

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(A) An Ohio permit holder shall not disclose any confidential information obtained in the course of a professional engagement except with the consent of the client.

(B) This rule shall not be construed:

(1) To relieve an Ohio permit holder of the obligation to comply with Chapter 4701-9 of the Administrative Code,

(2) To affect in any way the compliance with a validly issued subpoena or summons enforceable by order of a court,

(3) To prohibit review of the professional practice of an Ohio permit holder as part of a peer review, or

(4) To preclude an Ohio permit holder from responding to any inquiry made by the professional ethics committee or trial board of a professional accounting organization of which the Ohio permit holder is a member, by a duly constituted investigative or disciplinary body of a state CPA society, or under state statutes.

(C) Members of the accountancy board, a professional accounting organization ethics committee or trial board described in paragraph (B)(4) of this rule, as well as professional practice reviewers, shall not disclose any confidential client information which comes to their attention in disciplinary proceedings or otherwise in carrying out their official responsibilities. However, this prohibition shall not restrict the exchange of information with an aforementioned duly constituted investigative or disciplinary body.

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