



Ohio Administrative Code

Rule 4701-11-10 Application of ethics rules to non-CPA owners.

Effective: [October 20, 2021](#)

(A) Pursuant to division (D)(8) of section 4701.04 of the Revised Code, a person who holds an equity interest in a public accounting firm, but does not hold an Ohio permit or a foreign certificate, shall be subject to either the "Code of Professional Conduct" issued by the "American Institute of Certified Public Accountants" and published on its website (www.aicpa.org), or a comparable code of conduct applicable to the person's profession.

(B) The person described in paragraph (A) of this rule shall also be subject to the provisions of Chapter 4701-9 and Chapter 4701-11 of the Administrative Code as though the person is the holder of an Ohio permit or a foreign certificate.
