



Ohio Administrative Code

Rule 4701-15-05 Requirements for continuing education program acceptance.

Effective: September 7, 2019

(A) Formal continuing education programs shall be acceptable if the licensee retains the appropriate supporting documentation and if:

- (1) An outline is prepared and preserved by the program sponsor.
- (2) The program is at least fifty minutes in length, except as provided in paragraph (C) of rule 4701-15-04 of the Administrative Code.
- (3) The program is conducted by a qualified instructor, discussion leader or lecturer.
- (4) A record of registration or attendance is maintained by the program sponsor.
- (5) All items described in paragraphs (A)(1) to (A)(4) of this rule are provided to the board upon request.

(B) The following are deemed acceptable provided the requirements in paragraph (A) of this rule are met:

- (1) Professional development education provided by the "American Institute of Certified Public Accountants," the "National Society of Accountants," and state accounting societies and their chapters.
- (2) Technical education provided by the "American Institute of Certified Public Accountants," the "National Society of Accountants," and state accounting societies and their chapters.
- (3) University or college courses completed for credit, that appear on an official transcript.
- (4) Formal organized public accounting firm educational programs.



(5) Continuing education providers that are approved by an accountancy board of another state, territory, or political subdivision of the United States.

(6) Continuing education providers that are approved by the "National Association of State Boards of Accountancy."

(7) Continuing education providers registered under the provisions of rule 4701-15-10 of the Administrative Code.

(8) Continuing education programs taken from other providers for which the Ohio permit holder has supporting documentation.

(C) The executive director, subject to board approval, may require either sponsors of continuing education programs or Ohio permit holders to furnish proof of attendance or completion of a continuing education program, course material, or any other information the board deems essential for verification purposes.

(D) Valid continuing education credit earned under the laws of another state, territory, or political subdivision of the United States may be used toward fulfillment of the Ohio continuing education requirements.

(E) The right is specifically reserved to the executive director, subject to board approval, to disapprove credit claimed for any continuing education program that does not meet the requirements of this rule.