



## Ohio Administrative Code Rule 4701-19-02 Complaints and investigations.

Effective: October 20, 2021

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(A) Complaints against a person holding a CPA certificate, PA registration, foreign certificate, Ohio permit, Ohio registration, or public accounting firm registration, or against any other person whose activities are regulated by the board, must be in writing and must set forth in detail the facts and circumstances to be investigated by the board. This written statement must contain the specific action which the complainant requests of the board.

(B) Should a formal charge be made by the board against a person holding a CPA certificate, PA registration, foreign certificate, Ohio permit, Ohio registration, or public accounting firm registration, or any other person whose activities are regulated by the board, a formal hearing must be held and a stenographic record taken.

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