



## Ohio Administrative Code

### Rule 4701-7-02 Substantial equivalency; comparability.

Effective: May 16, 2021

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(A) The board may rely on the "National Qualifications Appraisal Service" of the "National Association of State Boards of Accountancy" to assist it in determining the states that have, with respect to Ohio, substantially equivalent requirements for the CPA certificate in accordance with the provisions of division (A)(5) of section 4701.06 of the Revised Code.

(B) The board may rely on the "International Qualifications Appraisal Board" to assist it in determining the countries that have, with respect to Ohio, comparable requirements for the CPA certificate in accordance with the provisions of division (A)(5) of section 4701.06 of the Revised Code. The board shall maintain a list of countries meeting the requirements.

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