



Ohio Administrative Code Rule 4701-9-08 Consulting standards.

Effective: October 20, 2021

(A) An Ohio permit holder or public accounting firm shall be associated with a consulting engagement only if the Ohio permit holder or firm has complied with the applicable standards for consulting services defined in paragraph (B) of this rule.

(B) Consulting services standards are defined as part of "Statements on Standards for Consulting Services" and "Statements on Standards for Valuation Services" issued by the "American Institute of Certified Public Accountants" and published on its website (www.aicpa.org).
