



Ohio Administrative Code Rule 4701-9-10 Quality control standards.

Effective: October 20, 2021

(A) A public accounting firm that performs accounting and auditing services in accordance with the professional standards defined in Chapter 4701-9 of the Administrative Code shall comply with the applicable standards for quality control defined in paragraph (B) of this rule.

(B) Quality control standards are defined as part of "Statements on Quality Control Standards" issued by the "American Institute of Certified Public Accountants" and published on its website (www.aicpa.org).

(C) An Ohio permit holder or public accounting firm may comply with one or more of the "International Standards on Quality Control" issued by the "International Auditing and Assurance Standards Board" and published on the "International Federation of Accountants" website (www.ifac.org) if the standards in paragraph (B) of this rule, as applicable to the specific accounting or auditing engagement, permit the use of those standards.
