



## Ohio Revised Code

### Section 4701.06 Requirements for CPA certificate.

Effective: October 9, 2021

Legislation: House Bill 263 (GA 133), House Bill 442 (GA 133)

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(A) The accountancy board shall grant the certificate of "certified public accountant" to any person who satisfies the following requirements:

(1) The person is a resident of this state or has a place of business in this state or, as an employee, is regularly employed in this state. The board may determine by rule circumstances under which the residency requirement may be waived.

(2) The person has attained the age of eighteen years.

(3) The person meets the following requirements of education and experience:

(a) Graduation with a baccalaureate or higher degree that includes successful completion of one hundred fifty semester hours of undergraduate or graduate education. The board by rule shall specify graduate degrees that satisfy this requirement and also by rule shall require any subjects that it considers appropriate. The total educational program shall include an accounting concentration with related courses in other areas of business administration, as defined by board rule.

(b) Acquisition of one year of experience satisfactory to the board in any of the following:

(i) A public accounting firm;

(ii) Government;

(iii) Business;

(iv) Academia.

(4) The person has passed an examination that is administered in the manner and that covers the



subjects that the board prescribes by rule. In adopting the relevant rules, the board shall ensure to the extent possible that the examination, the examination process, and the examination's passing standard are uniform with the examinations, examination processes, and examination passing standards of all other states and may provide for the use of all or parts of the uniform certified public accountant examination and advisory grading service of the American institute of certified public accountants. The board may contract with third parties to perform administrative services that relate to the examination and that the board determines are appropriate in order to assist the board in performing its duties in relation to the examination.

(B)(1) The experience requirement for a candidate who does not meet the educational requirements under division (A)(3)(a) of this section because the board has waived them under division (B)(2) of this section is four years of the experience described in division (A)(3)(b) of this section.

(2) The board shall waive the educational requirement set forth in division (A)(3)(a) of this section for any candidate if the board finds that the candidate has obtained from an accredited college or university approved by the board, either an associate degree or a baccalaureate degree, other than a baccalaureate degree described in division (A)(3)(a) of this section, with a concentration in accounting that includes related courses in other areas of business administration, and if the board is satisfied from the results of special examinations that the board gives the candidate to test the candidate's educational qualification that the candidate is as well equipped, educationally, as if the candidate met the applicable educational requirement specified in division (A)(3)(a) of this section.

The board shall provide by rule for the general scope of any special examinations for a waiver of the educational requirements under division (A)(3)(a) of this section and may obtain any advice and assistance that it considers appropriate to assist it in preparing and grading those special examinations. The board may use any existing examinations or may prepare any number of new examinations to assist in determining the equivalent training of a candidate. The board by rule shall prescribe any special examinations for a waiver of the educational requirements under division (A)(3)(a) of this section and the passing score required for each examination.

(C) A candidate who has graduated with a baccalaureate degree or its equivalent or a higher degree that includes successful completion of at least one hundred twenty semester hours of undergraduate or graduate education is eligible to take the examination referred to in division (A)(4) of this section



without waiting until the candidate meets the education or experience requirements, provided the candidate also meets the requirement of division (A)(1) of this section. The board by rule shall specify degrees that make a candidate eligible under this division and by rule shall require any subjects that it considers appropriate.

(D) A candidate for the certificate of certified public accountant who has successfully completed the examination under division (A)(4) of this section has no status as a certified public accountant, unless and until the candidate has the requisite education and experience and has received a certificate as a certified public accountant. The board shall determine and charge a fee for issuing the certificate that is adequate to cover the expense.

(E) The board by rule may prescribe the terms and conditions under which a candidate who passes part but not all of the examination may retake the examination. It also may provide by rule for a reasonable waiting period for a candidate's reexamination.

The applicable educational and experience requirements under divisions (A)(3), (B), and (C) of this section shall be those in effect on the date on which the candidate first sits for the examination.

(F) The board shall charge a candidate a reasonable fee, to be determined by the board, that is adequate to cover all rentals, compensation for proctors, and other administrative expenses of the board related to examination or reexamination, including the expenses of procuring and grading the examination provided for in division (A)(4) of this section and for any special examinations for a waiver of the educational requirements under division (A)(3)(a) of this section. Fees for reexamination under division (E) of this section shall be charged by the board in amounts determined by it. The applicable fees shall be paid by the candidate at the time the candidate applies for examination or reexamination.

(G) Any person who has received from the board a certificate as a certified public accountant and who holds an Ohio permit shall be styled and known as a "certified public accountant" and also may use the abbreviation "CPA." The board shall maintain a list of certified public accountants. Any certified public accountant also may be known as a "public accountant."

(H) Persons who, on the effective date of an amendment of this section, held certified public



accountant certificates previously issued under the laws of this state shall not be required to obtain additional certificates under this section but shall otherwise be subject to all provisions of this section, and those previously issued certificates, for all purposes, shall be considered certificates issued under this section and subject to its provisions.

(I) The board may waive the examination under division (A)(4) of this section and, upon payment of a fee determined by it, may issue a certificate as a "certified public accountant" to any person who possesses the qualifications specified in divisions (A)(1) and (2) of this section and what the board determines to be substantially the equivalent of the applicable qualifications under division (A)(3) of this section and who is the holder of a certificate as a certified public accountant, then in full force and effect, issued under the laws of any state, or is the holder of a certificate, license, or degree in a foreign country that constitutes a recognized qualification for the practice of public accounting in that country, that is comparable to that of a certified public accountant of this state, and that is then in full force and effect.

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*The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.*