

4701-9-02

General standards.

- (A) An Ohio permit holder shall only perform professional services that can reasonably be expected by the Ohio permit holder or the Ohio permit holder's registered firm to be completed with professional competence.
- (B) An Ohio permit holder shall exercise due professional care in the performance of professional services, including adequate planning and supervision of all professional activities for which the Ohio permit holder is responsible.
- (C) An Ohio permit holder shall obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed.
- (D) The provisions of this rule apply to a certified public accountant or public accountant who is engaged in the practice of public accounting or the performance of regulated services as defined by rule 4701-7-04 of the Administrative Code.