

4701-9-05

Attestation standards.

- (A) The term "attest engagement," for the purposes of this rule, is defined as one in which an Ohio permit holder is engaged to issue or does issue an examination report, a review report, or an agreed-upon procedures report on subject matter, or an assertion about the subject matter that is the responsibility of another party.
- (B) An Ohio permit holder shall not be associated with any attest engagement, defined in paragraph (A) of this rule, unless the Ohio permit holder has complied with the applicable standards for attestation engagements defined in paragraph (C) or (D) of this rule, as applicable.
- (C) Attestation standards for government agencies or entities receiving significant federal financial assistance are defined in the "Government Auditing Standards" issued by the "Comptroller General of the United States" and published on the "Government Accountability Office" website (www.gao.gov). ~~as of December 2011.~~
- (D) Attestation standards for all entities except those specified in paragraph (C) of this rule are defined as "Statements on Standards for Attestation Engagements" issued by the "American Institute of Certified Public Accountants" and published [on its website \(www.aicpa.org\)](http://www.aicpa.org) ~~in~~ [as part of](#) "AICPA Professional Standards." ~~Volume 2" as of June 1, 2012.~~
- (E) Examples of attest engagements include financial forecasts and projections, reports on pro forma financial information, reports on an entity's internal control over financial reporting, compliance attestations, "WebTrust" examinations, "SysTrust" examinations, and examinations or reviews of a management's discussion and analysis presentation prepared in accordance with the rules and regulations adopted by the "Securities and Exchange Commission." The above examples are not intended to be all-inclusive.