

**4701-9-06 Accounting and review services standards.**

- (A) An Ohio permit holder who is in the practice of public accounting shall be associated with unaudited financial statements and the Ohio permit holder must comply with the applicable accounting and review services standards defined in paragraph (B) of this rule.
- (B) Accounting and review services standards are defined as "Statements on Standards for Accounting and Review Services" issued by the "American Institute of Certified Public Accountants" and published on that organization's website ([www.aicpa.org](http://www.aicpa.org)).

Effective: 09/14/2013

R.C. 119.032

Review Dates: 06/29/2007 and 09/14/2012

Promulgated Under: 119.03

Statutory Authority: 4701.03

Rule Amplifies: 4701.03

Prior Effective Dates: 11/17/86, 1/1/99, 8/5/99, 10/22/04, 7/27/06, 09/14/07