

***** DRAFT - NOT YET FILED *****

4701-1-01

Notice for change of rule.

- (A) Before a new rule is adopted or an existing one amended or rescinded, the board shall at least thirty days prior to the date set for a hearing, as provided by section 119.03 of the Revised Code, give public notice of such hearing by ordering the publication of its intention to consider the adoption, amendment or rescission of such rule or rules. The public notice shall be published in the register of Ohio website, and the notice shall contain a synopsis or a general statement as to the rule or rules to be adopted, amended, or rescinded, and the date, time, and place of hearing on the proposed action. A copy of the public notice shall also be published on the board's website.

- (B) The full text of the proposed rule, amendment, or rule to be rescinded shall be available at the office of the board, and it shall also be published on the board's website.

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4701-1-02

Board addresses.

- (A) The geographic address of the board is located on the "18th floor, 77 South High Street, Columbus, Ohio 43215-6128."
- (B) The "Uniform Resource Locator (URL)" address of the board's website home page is as follows: <http://acc.ohio.gov/>

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4701-1-03

Board officers.

- (A) For administrative purposes, the president of the board shall be known as the "chair" and shall preside over all board meetings. If the chair is unable to attend a meeting, the chair may designate a board member to serve as the acting chair for that meeting.

- (B) The treasurer of the board shall be known as the "vice chair."

- (C) Unless the chair designates a different board member to be acting chair, the vice chair shall preside over a board meeting in the absence of the chair, and the secretary of the board shall preside over a board meeting in the absence of both the chair and vice chair.

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4701-1-04

Authorized signature.

- (A) The board authorizes the executive director to sign all fiscal and administrative documents pertaining to the operation of the board.
- (B) The executive director may designate other staff persons to sign fiscal and administrative documents in certain situations.

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4701-1-06

Meetings of the board.

- (A) The annual meeting of the board shall be held on the second Friday of November of each year at such place and time as the board may select; and at such time the chair, vice chair, and secretary, as defined in rule 4701-1-03 of the Administrative Code, shall be elected to serve until the next annual meeting. The election of such officers shall be the first order of business at the annual meeting, and the board shall determine the method of election. The newly elected officers shall assume the duties of their respective offices at the conclusion of the meeting at which they were elected.
- (B) The board chair may call meetings other than the annual meeting described in paragraph (A) of this rule. Each such meeting shall be held at a place and time determined by a majority of board members.
- (C) The board may change the date of the annual meeting described in paragraph (A) of this rule by adopting a resolution favoring the change at any board meeting scheduled in accordance with paragraph (B) of this rule.
- (D) Adequate notice of each meeting shall be given to each member of the board. Interested parties and the press may also register with the board to receive such notification, the meeting notice shall also be posted on the board's website. Such notice shall include the time, place, and purpose of each meeting.

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4701-1-08

Facsimile or electronic mail transmissions.

- (A) The board may approve policies specifying the documents that may be transmitted to the board's fax numbers or electronic mail addresses.
- (B) Unauthorized fax transmissions may be disregarded.
- (C) The board may rely, in good faith, upon information contained in an electronic mail message or fax transmission that purports to update addresses or other information contained in the board's records.
- (D) The board, in its discretion, may disregard any unsolicited electronic mail message sent to the board, or any attached file included in an unsolicited electronic mail message.

4701-1-10

Board committees.

(A) The board shall have the following standing committees:

- (1) The executive committee shall be responsible for overall review of board policy. The committee membership shall consist of three members, and shall include the board chair, the board vice chair, and the board secretary. The board chair may also appoint additional committee members.
- (2) The office oversight committee shall be responsible for overall review of office operations. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (3) The nominating committee shall be responsible for determining a slate of candidates for board offices. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (4) The disciplinary advisory committee shall be responsible for advising the board on matters relating to ethics, investigations, and discipline. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (5) The education assistance committee shall be responsible for advising the board on matters relating to the education assistance program. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (6) The peer review oversight committee shall be responsible for advising the board on matters relating to the board's firm registration and peer review program. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (7) The licensing committee shall be responsible for advising the board on matters relating to the board's examination, certification, continuing education and licensing requirements. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.

- (8) The finance and audit committee shall be responsible for overall review of the board's budget and finances as well as acting as liaison to the auditor of state with respect to the board's biennial audit. The board chair shall appoint the committee members and designate the committee chair. The committee shall consist of three members. The board chair may also appoint additional committee members.
- (B) A public member shall be included on the office oversight committee and the disciplinary advisory committee.
- (C) The board chair shall be an ex-officio member of all board committees.
- (D) The board may also create, on an ad hoc basis, any additional subcommittee or task force it deems appropriate to study current issues affecting the public and the public accounting profession.
- (E) The board must approve all members appointed to a committee, except as outlined in paragraph (F) of this rule.
- (F) The term of a committee member shall be one calendar year. The board may reappoint a committee member to more than one term.
- (G) The board chair may appoint an individual to fill an unexpired term of a committee member who either is deceased or has resigned from the committee.
- (H) A committee chair may call a committee meeting with the concurrence of the board chair. A majority of committee members shall constitute a quorum for conducting business.
- (I) The chair of each committee or a designee selected by the committee chair shall report the activities and recommendations of the committee to the board at the next scheduled board meeting following the committee meeting.
- (J) The board must approve all committee recommendations.
- (K) The chair of each committee may set policies concerning attendance at committee meetings and may recommend to the board that a committee member be removed from a committee for just cause.