

Ohio | ACCOUNTANCY BOARD

CHAIR MESSAGE

I am honored to serve as the Chairman of the Ohio Board of Accountancy and would like to congratulate our new Vice Chair James Carroll and Secretary James Gero. I would also like to recognize and thank the outgoing Chair Robert Fay for his dedicated leadership in 2014.

The Ohio BOA's stated mission is to assure that the services received by Ohio's citizens and businesses from licensed CPAs, will always be performed in an ethical and professional manner. We accomplish this by strictly and fairly enforcing Ohio's statutes and rules. The Board is comprised of nine members appointed by the governor for seven year terms and supported by an Executive Director with a staff of seven. The

current board includes representation from sole practitioners, small firm and large firms as well as academia.

During 2014, the Board made significant changes to CPE rules, approving credit for Nano Learning as well as requiring 20 hour minimum CPE requirements for all CPAs licensed by the Board. In addition to the Board's focus on refining the CPE rules, we invested considerable time on practice monitoring process commonly referred to as peer review. Collectively, we feel that peer review is a critical tool for the regulation of CPA firm compliance and this year we will continue to focus on the process to make sure it is effective.

The Board remains very well connected to the National Association

of State Boards of Accountancy with the majority of our members serving on National committees and initiatives. We are also proud of our extremely strong working relationship with the Ohio Society of CPAs.

As a partner with a national accounting firm, I work with extremely talented professionals and clients daily and yet, I am regularly humbled by the dedication and commitment my fellow board members, the director and the staff have in serving the profession. The Board and the staff welcome the opportunity to address and concerns or needs you may have. Please don't hesitate to contact us.

Sincerely, Michael Comer, CPA

A FEW WORDS FROM OUR PAST CHAIR

It has been the honor of my professional career to have served as Chair of the Accountancy Board of Ohio for 2014.

The Board made a number of important decisions during 2014 and actively engaged in an extensive review and analysis of the Peer Review Program as well as the administration of the CPA Exam in Ohio.

The Board also approved the most significant changes in CPE rules and regulations in a long time. Ohio became the first state in the nation to approve the concept of Nano Learning which many believe is a large



part of the future of learning in America. Also in the CPE rule changes were expanded minute requirements for classroom learning as well as a 20 hour minimum per year requirement for all CPAs licensed by the Board. These CPE changes keep Ohio in the leadership role in America in the CPA regulatory arena.

In the area of Peer Review and Firm Registration, the Board and the administrating entity for this program the Ohio Society of CPAs,

are engaged with national leaders in various organizations and agencies to make the peer review process more transparent and effective for Ohio businesses and citizens.

It was an exciting and engaging year for the Board and has set the playing field for even more advances for the CPA profession in Ohio in the coming year.

I want to personally thank our legal counsel, the entire staff, and the entire Board for their support this past year. I sincerely appreciate it.

Sincerely, Robert F. Fay, CPA

ACCOUNTANCY BOARD OF OHIO MEMBERS

Officers

Michael S. Comer, CPA, Chair

James J. Carroll, CPA, Vice-Chair

James P. Gero, CPA, Secretary

Members

Robert R. Fay, CPA

W. Michael Fritz, CPA

Adriana Sfalcin, *Public Member*

James D. Gottfried, CPA

Michael M. Guinigundo, CPA

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CPetracking PROGRAM FOR THE ACCOUNTANCY BOARD OF OHIO

How the Program Works.

If a licensee is ever selected for the CPE audit, they would comply by logging onto a special NASBA sponsored Ohio Board CPE-Verify website, input their completed credit information, attach supporting documentation and click "submit" to electronically file their CPE records with the Board. The CPE audit process is thus streamlined, as several input functions that previously took a lengthy manual process and additional Board resources to complete, would now be automated. Not only is efficiency improved and better records kept, but as a licensee's courses and reporting period are audited, Board staff can add documentation such as letters and emails to an individual's file.

How does the CPE-Verify program benefit Ohio's 36,000+ licensed CPAs?

As a CPA, you can use the CPE-Verify program as a central repository for all of your CPE training records. Updating is easy and you can print or download your records for your personal files.

The Ohio Board will utilize the CPE-Verify program for submitting proof of CPE compliance when conducting the audit. CPAs using the program as a CPE record keeping resource would in no way increase their chances of being selected for the CPE audit, but, having the work done ahead of time would significantly facilitate the compliance submittal process. NASBA is currently in discussions with the Ohio Society of Certified Public Accountants (OSCPA) to import their CPE records into the system as well.

The Ohio Board CPE-Verify program, facilitated by NASBA, would be offered free of charge to all active licensed Ohio CPAs.

Creating a viable CPE history with automated tracking should not only help the Ohio Board allocate its resources in the most efficient manner, but ease the CPE management workload required for you, Ohio's busy CPAs. Now you too can have time for that workout you've been meaning to do!

**CPE
credits are
submitted
to the
Board
at the
click of a
button.**

Licensee Benefits would include:

Records would be submitted and stored online, reducing the need for paper filing.

Credits are entered using a basic online form and certificates of completion can be attached.

Accounts are available online throughout the submission period for the licensee to access and add/edit records until they are required to submit their records to the Board.

Licensees can download and export the records they have entered into a spreadsheet for personal record keeping or choose a printer-friendly version of their CPE records.

ABO RECENT RULE CHANGES TO AFFECT YOUR NEXT CPE REPORTING

4701-15-02 Continuing Education Requirement.

(A) The continuing education requirement for certified public accountants and public accountants holding the Ohio permit is one hundred twenty credits for each triennial reporting period. The triennial reporting period begins on January first and ends on December thirty-first three years later. An Ohio permit holder must complete a minimum of twenty CPE credit annually. Failure to complete twenty CPE credits annually will result in a fine of ten dollars for every CPE credit deficient.

(B) All Ohio permit holders must complete the continuing education requirement defined in paragraph (A) of this rule by December thirty-first each year. Credit earned after that date may not be claimed toward fulfillment of the requirement unless the executive director, subject to board approval, grants an extension of time in accordance with rule 4701-15-07 of the Administrative Code.

(C) The continuing education requirement for new certified public accountants holding the Ohio permit is forty credits. The two-year reporting period begins on January first of the year in which the new certified public accountant obtains the CPA certificate, and ends on December thirty-first of the year following the year in which the new certified public accountant obtains the CPA certificate. No minimum annual requirements are required during the initial reporting period.

(D) An applicant whose status is expired, suspended or revoked shall complete no less than one hundred twenty hours of CPE during the three-year period prior to reinstatement to active status.

(E) A nonresident Ohio permit holder may fulfill the Ohio continuing education requirements by meeting the continuing education requirements of the state in which the Ohio permit holder's principal office is located. If that state does not have a continuing education requirement, then the nonresident Ohio permit holder must comply with the Ohio continuing education reporting requirements.

4701-15-03 Continuing Education Reporting.

(A) All Ohio permit holders who report continuing education must provide a statement to the board under penalty of perjury setting forth the continuing education completed as of the date the Ohio permit is renewed.

(B) All Ohio permit holders are required to maintain all records of CPE credits reported. Ohio permit holders are responsible for ensuring the quality of continuing education they received and documenting completion of all courses. Documentation must be maintained until the end of the next reporting period. Upon request, the licensee shall produce to the board, verification of all credits claimed.

4701-15-04 Measurement of Continuing Education Credit; Types of Programs.

(A) Measurement of continuing education is in terms of credits. The overriding consideration in determining whether a specific program qualifies for continuing education credit is that it should be a formal program of learning that contributes directly to the professional competence of an Ohio permit holder.

(B) For live group study, in terms of accruing CPE credit, a fifty-minute period equals one credit. Beyond the first credit, each ten minute period equals one-fifth credit. Eight credits may be given to a classroom program offered during one day provided the actual session is at least three hundred minutes in length, excluding breaks. Effective December thirty-first, 2015 eight credits may only be given for live group study during one day provided the actual session is at least four hundred minutes in length, excluding breaks.

(C) In terms of self-study, CPE credit may be earned at a minimum of ten minute increments.

(D) College courses earn ten credits per quarter hour, or fifteen credits per semester hour, unless an Ohio permit holder earns additional credit in accordance with the provisions of paragraph (I) of this rule.

(E) Time devoted to reading, computer tutorials, or other self-study does not earn continuing education credit unless the program includes one or more examinations that require successful completion. The self-study program will earn credit based on the program's average completion time as determined by pilot testing.

(F) An instructor or discussion leader of a continuing education program may be awarded continuing education credit up to three times the credit a program participant would receive. Time devoted to preparation for a classroom program does not earn separate credit. Credit for teaching a particular classroom program may be claimed only once each reporting period. A maximum of ninety credits is allowed each reporting period.

(G) The executive director, subject to board approval, shall evaluate continuing education credit claimed for publications or other special learning activities, and may require that the Ohio permit holder submit appropriate documentation to support the credit claimed.

(H) Credit awarded for passing major professional examinations that have been approved by the executive director, subject to board approval, is normally ten credits per hour if the total examination session is at least three continuous hours in length, up to a maximum of forty credits per session.

(I) The executive director, subject to board approval, may increase the continuing education credit awarded to a live group study as defined in paragraph (B) or (D) of this rule, and award such additional credit to any Ohio permit holder successfully passing the program. Such a program must include one or more examinations to qualify for additional credit. The board may specify the amount of

ABO RECENT RULE CHANGES

TO AFFECT YOUR NEXT CPE REPORTING (CONTINUED)

such additional credit awarded, as well as passing scores or grades required to earn such additional credit.

4701-15-05 Requirements for Continuing Education Program Acceptance.

(A) Formal continuing education programs shall be acceptable if the licensee retains the appropriate supporting documentation and if:

- (1) An outline is prepared and preserved by the program sponsor.
- (2) The program is at least fifty minutes in length, except as provided in section 4701-15-04 (C) of the Administrative Code.
- (3) The program is conducted by a qualified instructor, discussion leader or lecturer.
- (4) A record of registration or attendance is maintained by the program sponsor.

(B) The following are deemed to qualify provided the requirements in paragraph (A) of this rule are met:

- (1) Professional development education provided by the "American Institute of Certified Public Accountants," the "National Society of Accountants," and state accounting societies and their chapters.
- (2) Technical education provided by the "American Institute of Certified Public Accountants," the "National Society of Accountants," and state accounting societies and their chapters.
- (3) University or college courses.
- (4) Formal organized public accounting firm educational programs.
- (5) Continuing education providers that are approved by an accountancy board of another state, territory, or political subdivision of the United States.
- (6) Continuing education providers that are approved by the "National Association of State Boards of Accountancy."
- (7) Continuing education providers registered under the provisions of rule 4701-15-10 of the Administrative Code.
- (8) Continuing education programs taken from other providers for which the Ohio permit holder has supporting documentation.

(C) The executive director, subject to board approval, may require either sponsors of continuing education programs or Ohio permit holders to furnish proof of attendance or completion of a continuing education program, course material, or any other information the board deems essential for verification purposes.

(D) Valid continuing education credit earned under the laws of another state, territory, or political subdivision of the United States may be used toward fulfillment of the Ohio continuing education requirements.

(E) The right is specifically reserved to the executive director, subject to board approval, to disapprove credit claimed for

any continuing education program that does not meet the requirements of this rule.

4701-15-06 Reduction of Continuing Education Requirement.

(A) The executive director, subject to board approval, may grant a reduction of the continuing education requirement to an Ohio permit holder who presents appropriate documentation for health reasons, active military duty in the armed forces of the United States, or other just cause.

(B) Any reduction granted is valid for one reporting period.

(C) "Military" means the armed forces of the United States of a reserve component of the armed forces of the United States, including the Ohio National Guard or the national guard of any other state. Military spouses are included in this definition.

(D) "Veteran" means anyone who is serving, or has served under honorable conditions in any component of the Armed Forces, including the National Guard and Reserve.

4701-15-07 Continuing Education Deficiency; Late Filing Fee.

(A) The executive director, subject to board approval, may grant an Ohio permit holder who is deficient in the required continuing education at the renewal date an extension of time, not to exceed one year, to correct the deficiency. The Ohio permit holder shall provide the board with an anticipated date of completion and must provide appropriate documentation to the board that describes the circumstances supporting the extension request. The Ohio permit holder must submit verification of the completed continuing education by the extension date specified.

(B) An Ohio permit holder who fails to comply with all the terms and conditions of the extension as approved by the executive director, subject to board approval, shall have his or her Ohio permit placed into the "expired" status.

(C) An Ohio permit holder who is deficient in continuing education requirements at the time of renewal, and does not receive an extension of time, must pay the late filing fee described in division (D) of section 4701.10 of the Revised Code. This fee will be assessed at the time of submission.

(D) An Ohio permit holder who has received disciplinary action from the board, that resulted in a revoked or suspended license, will be subject to ongoing verification for at least two triennial reporting periods.

4701-15-09 Converting to Ohio Permit Status.

(A) A holder of a CPA certificate or PA registration who holds an Ohio registration defined in division (B) of section 4701.10 of the Revised Code, and who wishes to obtain the Ohio permit defined in division (A) of section 4701.10 of the Revised Code must first complete one hundred twenty credits of continuing education. This includes three continuing education credits in professional standards and responsibilities approved by the board that emphasizes

ABO RECENT RULE CHANGES

TO AFFECT YOUR NEXT CPE REPORTING (CONTINUED)

Chapter 4701 of the Revised Code and Chapter 4701 of the Administrative Code, that must be earned in the three-year period preceding application for the Ohio permit.

4701-15-10 Continuing Education Sponsor Registration.

(A) A provider of continuing education programs not specifically listed in paragraphs (B)(1) to (B)(6) of rule 4701-15-05 of the Administrative Code may apply for registration with the board. Sponsor registration shall be on a form provided by the board, and shall include the following information:

- (1) The name and address of the sponsor;
- (2) The name, address, and telephone number of the person who will be in charge of the continuing education programs offered by the sponsor;
- (3) A general description of the method by which the program content is delivered and the subject areas offered for credit;
- (4) The qualifications of the continuing education program instructors or course developers;
- (5) Specific information concerning the continuing education programs to be offered including the following items:
 - (a) Outlines of the continuing education programs to be offered;
 - (b) A description of course materials or electronic files to be used in the programs. The board may require that a registered sponsor provide the actual course materials or electronic files separately.
- (6) A statement that the sponsor agrees to comply with both the continuing education standards applicable to sponsors defined in rule 4701-15-01 of the Administrative Code and the board's continuing education verification process defined in rule 4701-15-12 of the Administrative Code. In exchange for this agreement, the sponsor will be permitted to state this fact, as well as the fact of its registration with the board, on its promotional material.

(B) The board will maintain a list of registered sponsors. A registered sponsor may renew its registration with the board every year. A registered sponsor approved to offer continuing education programs covering the board's professional standards and responsibilities requirement described in paragraph (E)(C) of rule 4701-15-11 of the Administrative Code must renew its registration with the board every year. A sponsor that fails to renew its registration in a timely manner or that fails to comply with either the continuing education standards applicable to sponsors defined in rule 4701-15-01 of the Administrative Code or the board's continuing education verification process defined in rule 4701-15-12 of the Administrative Code will be deleted from the board's list of registered sponsors.

4701-15-11 Required Continuing Education Programs.

(A) An Ohio permit holder performs accounting, auditing, assurance or attestation engagements, preparing any financial report, or signing any financial report in accordance with the professional standards defined in rule 4701-9-03, 4701-9-04, 4701-9-05, or 4701-9-06 of the Administrative Code shall complete at least twenty-four continuing education credits in the fields of accounting, auditing, or attestation standards during the three-year reporting period specific to the types of services provided by the Ohio permit holder.

(B) An Ohio permit holder who performs tax work on any engagement, preparing any tax return, or signing any tax return as a certified public accountant or public accountant in accordance with the professional standards defined in rule 4701-9-09 of the Administrative Code shall complete at least twenty-four continuing education credits in the field of taxation during the three-year reporting period specific to the types of services provided by the Ohio permit holder.

(C) All Ohio permit holders must complete three continuing education credits each three-year reporting period covering the applications of professional standards and responsibilities. The following guidelines are applicable:

- (1) The board may require that any certified public accountant, public accountant, or staff member of a public accounting firm that is the subject of a disciplinary action by the board complete a program approved by the executive director, subject to board approval that emphasizes the accountancy law, defined in Chapter 4701. of the Revised Code, and the board rules, defined in Chapter 4701 of the Administrative Code.

- (2) An Ohio permit holder may claim credit in professional standards and responsibilities for courses from approved sponsors or instructors. The executive director, subject to board approval, shall select approved sponsors and instructors. Such courses may cover the subjects of the Ohio accountancy law and board rules, professional ethics, ethical philosophy, or the accountancy laws and rules promulgated by another state accountancy board.

- (3) The board may approve a program in professional standards and responsibilities of fewer than three credits.

4701-15-12 Continuing Education Verification.

(A) The board annually conducts a verification of continuing education programs claimed for continuing education credit by selected Ohio permit holders. Consequently, an Ohio permit holder must retain evidence to support fulfillment of the continuing education requirement until the end of the next reporting period.

(B) An Ohio permit holder who fails to verify or document the continuing education required must make up the unverified continuing education deficiency and pay the late filing fee described in division (D) of section 4701.10 of the Revised Code as of the date the Ohio permit holder submits the

ABO RECENT RULE CHANGES TO AFFECT YOUR NEXT CPE REPORTING (CONTINUED)

verified or documented continuing education.

(C) An Ohio permit holder who completes a continuing education program taken from an unregistered sponsor may be required to submit the following documentation to the board:

- (1) Qualifications of course instructors or course developers;
- (2) Continuing education program course materials;
- (3) Official lists of persons attending or completing the continuing education program.

(D) During the board's annual verification of reported continuing education, programs taken from registered sponsors may be verified by contact with either the sponsor or the Ohio permit holder. Programs taken from unregistered sponsors may be verified by contact with the Ohio permit holder.

(E) A licensee required to obtain the Ohio permit who fails to renew the permit by the board's posted renewal deadline must verify completion of the continuing education requirement with the board by submitting appropriate supporting documentation.

4701-15-13 Continuing Education Requirements of Non-CPA Owners.

(A) Any individual who does not hold an Ohio permit or a foreign certificate or a foreign certificate of a professional license, registration, or certification issued by this state, or another state and who holds an equity interest in a public accounting firm, shall comply with the continuing education requirements in 4701-15-02 of the Administrative Code.

CPE RULE CHANGE	EFFECTIVE DATE						
<p><i>20 HOURS MINIMUM PER YEAR</i> <i>Discussion leader (teaching) 90 credit maximum</i></p>	<p><i>Calendar year following next reporting date:</i></p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td><i>Group 2</i></td> <td><i>2016</i></td> </tr> <tr> <td><i>Group 3</i></td> <td><i>2017</i></td> </tr> <tr> <td><i>Group 1</i></td> <td><i>2018</i></td> </tr> </table>	<i>Group 2</i>	<i>2016</i>	<i>Group 3</i>	<i>2017</i>	<i>Group 1</i>	<i>2018</i>
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<i>Group 3</i>	<i>2017</i>						
<i>Group 1</i>	<i>2018</i>						
<p><i>Fractional CPE (credit for 10 minute self-study programs, and 10 minute increments after the first hour for live group study)</i></p>	<p><i>Rules became effective December 25, 2014.</i></p>						
<p><i>400 minutes for 8 hours of credit in one day</i></p>	<p><i>January 1, 2016</i></p>						

OUR FEATURED STAFF PERSON...

KAREN SALYER



How long have you been with the Accountancy Board of Ohio?

I began working for the Accountancy Board in July 2008.

What do you do for the Accountancy Board?

My main responsibility is to assist individuals as they apply for their CPA certificate once they have passed the Uniform CPA Examination.

What is the best part of your job?

I love working with the candidates! They are so excited and I am excited for them. I have never taken the CPA Exam but have heard about how hard the exam is. It takes a lot of preparation, determination, knowledge and perseverance to pass the exam. I enjoy helping candidates obtain their well-earned CPA certificate!

REVISED STATEMENT ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES AND PEER REVIEW STANDARDS

The American Institute of Certified Public Accountants

(AICPA) voted to approve revised standards for reviews, compilations, and engagements to prepare financial statements at its August 2014 meeting. These standards will be enacted as a new Statement on Standards for Accounting and Review Services (SSARS) number 21. The passage came after a year of exposure to the CPA community that resulted in significant feedback regarding the proposal.

As a result of these new standards, compilations will become a reporting service that is largely unchanged, with the exception that CPAs will have to be engaged to perform a compilation. The revised standards carve out a new preparation service. This will allow CPAs to assist in preparing financial statements for clients without issuing a report.

An engagement letter signed by the accountant and management and the inclusion of a legend on each page of the financial statements that clarifies no assurance is being provided are required to provide preparation services. Documentation should also be retained in sufficient detail to provide a clear understanding of the work performed. However, these are the only requirements and preparation services will not require a determination

as to independence.

Financial statements can also be provided to third parties without a report. In the rare circumstance that the CPA is unable to provide an adequate statement on each page of the financial statements, a disclaimer report must be issued. These new standards are effective for periods on or after December 15, 2015 with early implementation permitted. A copy of the original exposure draft is available at the AICPA Peer Review website:

<http://www.aicpa.org/Research/ExposureDrafts/PeerReview/downloadableDocuments/PRPFSUSSARS-ImpactPR-ExDraft.pdf>

Simultaneous to the recent issuance of SSARS 21, an exposure draft proposing to exclude the above described preparation services from peer review were also released. The AICPA Peer Review Board (PRB) determined that there are no procedures that can be performed to assess the quality of the report, financial statements, or disclosures as in other engagements currently included in the scope of peer review. If preparation services were to be included in peer review the reviewer would be limited to making sure that a signed engagement letter exists, the no assurance legend

is presented on each page, and a disclaimer report (if applicable) has been prepared.

Since that determination, the PRB has received comments on the exposure draft and met on November 14, 2014 for further discussion. The PRB appears to be leaning toward issuing a new exposure draft that includes preparation services in peer review. If the PRB issues a new exposure draft it would likely be released in mid-November with a comment period ending in March 2015.

The implications of these pronouncements to Ohio CPAs could be significant. The current definition of attest service under the Act includes any engagement required by the Ohio State Board of Public Accountancy (the Board) to be performed in accordance with SSARS.

This also requires CPA firms providing such services to be enrolled in peer review. The introduction of the new preparation services that are outside of peer review will require the Board to study this issue to ensure that the changes do not result in potential harm to the public interest. The Ohio Legislature may decide to amend the Act so Ohio law is consistent with the new standards.

MOST 'MISUNDERSTOOD' DESIGNATIONS

INACTIVE: An inactive license is current and keeps your license in good standing; however, the licensee is not required to report continuing education and they may not engage in the practice of public account.

SURRENDERED: The individual voluntarily surrenders the CPA Certificate which may, or may not be, a result of disciplinary action.

<http://acc.ohio.gov/Portals/0/PDF/SrndrAff.pdf>

RETIRED: Licensee who no longer is participating in the practice of any accounting discipline governed by the Board. Licensee is not required to report CPE and may use the designation "Retired CPA."

<http://acc.ohio.gov/Portals/0/PDF/RtrmntAff.pdf>

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<http://acc.ohio.gov>

NEED TO UPDATE CONTACT INFO?

Visit <http://acc.ohio.gov> and
complete the Address Change Form.

HAVE YOU RENEWED YOUR LICENSE?

The deadline to renew your license by December 31st, 2014 in the State of Ohio has now passed. The renewal application is found at: <http://acc.ohio.gov/Portals/0/PDF/lform.pdf>

The CPE reporting form: <http://acc.ohio.gov/Portals/0/PDF/lform.pdf> that must be sent in with proof of attendance (certificates) of CPE and all applicable late fees.



INVESTIGATOR'S REPORT

Look at the Rule, Know the Rule, Have You Heard of This?

Board communications rule? What's that? The Accountancy Board initiates contact with licensees on a very limited basis. So, as licensees move from place to place, job to job, or have a change of surname, it's easy to forget that the Board needs to know where you are and

how to contact you. If your CPA license renewal doesn't reach you and your license expires, you become responsible for late renewal fees, submission of CPE documentation, and other potential headaches. Make sure the Accountancy Board always has your current contact information (including email address) so that you don't unknowingly violate the Board communication rule.



4701-11-07 BOARD COMMUNICATIONS

(A) All official communications from the board are mailed to a person's last address of record as maintained by the board. If the mail is not returned to the board, the person will be considered by the board to have received such official communications, to be aware of the contents of such official communications, and to be responsible for any actions required of them by such official communications. If a person notifies the board in writing of a failure to receive the official communication, the board will resend the official communication to the person. The board will not extend any deadlines nor abate any penalties unless it feels appropriate circumstances exist.

(B) Any change in a person's name or address must be submitted to the

board in writing.

(C) Official communications that require a response, unless otherwise specifically designated by the board, shall require a response within fifteen business days. A business day is defined as any day, Monday through Friday excluding state holidays, that the board office is open.

(D) The board will not be responsible for any delays in communications or in the filing of any other documents or fees submitted by or on behalf of a person which are caused by any third party, whether it be an individual or an organization.

(E) For purposes of this rule, "person" shall have the same meaning as in division (T) of section 4701.01 of the Revised Code.