

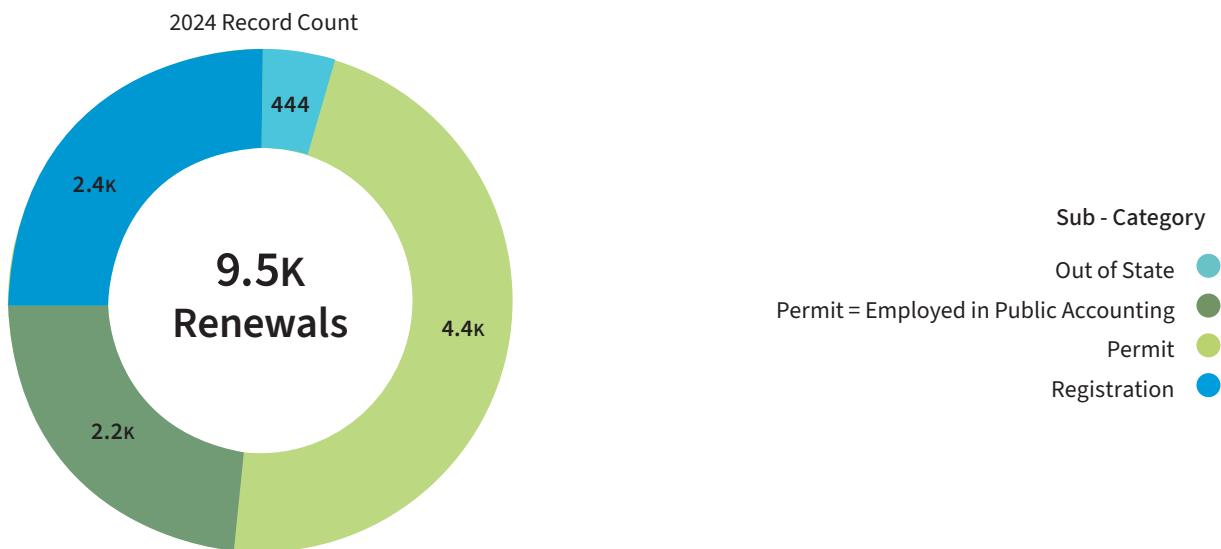


# Accountancy Board of Ohio

April 2025  
E-Newsletter

## 2024 LICENSE RENEWAL

The Board's 2024 license renewal data, as of December 31, 2024.



Need to reestablish your CPA certificate? Please review the [return to practice](#) guidelines on our website and contact our office with questions.

Note that if your CPA certificate was revoked or retired, a formal reinstatement hearing is required.

### Thank you for your service on the ABO Board!

*Distinguished Service Award presented to Mr. Scott Blake, Public Member*

*Term 2017-2024*



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# OHIO HOUSE BILL 238 - THINGS TO KNOW

## Why is House Bill 238 important?

Ohio House Bill 238 created new legislation on CPA Exam and CPA licensure requirements that will go into effect January 1, 2026.

## What does this mean for CPA candidates in the pipeline?

Here are some things to consider when determining which pathway you will fall under.

The pathway requirements are determined by when you first sit for the CPA Exam. This means if you sit or have sat for the CPA Exam on or before Dec. 31, 2025, pass or fail, you must meet Ohio law for licensure in 2025, which is 150 semester credits with 30 credits in accounting and 24 credits in business with one year of experience. More information can be found on our website: <https://acc.ohio.gov/becoming-licensed>

If you first sit January 1, 2026, or later, you must meet the new requirements, which are a bachelor's degree

with an accounting concentration and two years of experience OR a master's degree with an accounting concentration and one year of experience. The accounting concentration is determined by rule and is 30 accounting credits and 24 business credits. You do not have to have a degree in Accounting to meet these requirements, but most Accounting programs in Ohio already will meet these requirements upon earning a bachelor's degree or master's degree.

## What is “experience”?

The experience requirement is 12 months with at least 2,000 hours or 24 months with at least 4,000 hours performing services outlined in Board Rules OAC 4701-7-04 and 4701-7-05.

## So which pathway should you take?

This is determined on an individual basis. It is recommended to talk to your accounting department or school advisor for discussions on which pathway works best for you.

## CPA CANDIDATE 2026 LICENSURE CHART

### Modernized CPA Licensure: Simplified, Flexible, Rigorous

#### Education

Bachelor's degree with an Accounting Concentration (30 ACC, 24 BUSINESS)  
OR  
Master's degree with an Accounting Concentration (30 ACC, 24 BUSINESS)

#### Exam

Passage of the Uniform CPA Exam

#### Experience

Two years of general Accounting with a Bachelor's degree  
OR  
One year of general Accounting with a Master's degree

### Modernized Mobility:

A CPA is a CPA, regardless of state or licensure pathway.  
Ensures consumer access and board oversight.

### ELICENSE LOGIN

Having trouble accessing your eLicense Dashboard?

Call the help desk at 855-405-5514. Technical support hours are Monday-Friday, 8am-5pm (Eastern time).

Licensing and non-technical questions can be directed to the Board via email at [ACCBd-Ohio@acc.ohio.gov](mailto:ACCBd-Ohio@acc.ohio.gov).

# 2025 CPA EXAM SCORE RELEASE SCHEDULE

Check the [AICPA website](#) for all 2025 testing and score release dates and updates.

Exam Section	Testing Dates*	If the AICPA receives your exam data file by**:	Your target score release date is:
<b>Exam Core Sections</b>			
AUD, FAR, REG		April 23	May 8
		May 16	May 28
		June 8	June 17
		June 30	July 10
		July 23	August 7
		August 15	August 26
		September 7	September 16
		September 30	October 9
		October 23	November 7
		November 15	November 25
		December 8	December 16
		December 31	January 13, 2026
<b>Exam Discipline Sections</b>			
BAR, ISC, TCP	April 1 - April 30***	April 30	May 16
	June 1 - June 30***	June 30	July 17
	July 1 - July 31	July 31	September 11
	October 1 - October 31	October 31	December 16

\*The Core sections are available with continuous testing in 2025.

\*\* Please note: Exam data files received after this date will be included in the next scheduled score release.

\*\*\* For the second quarter of 2025 only, AICPA was able to adjust the testing dates and score release dates to accommodate the credit extensions through June 30, 2025.

## NEED TO VERIFY A LICENSE?

Please go to: [https://elicense.ohio.gov/oh\\_verifylicense](https://elicense.ohio.gov/oh_verifylicense). Make sure to include “CPA.” When searching by license number.

# CPA MOBILITY - WHERE DO I NEED A LICENSE?

Along with CPA Exam and Licensure requirement changes, House Bill 238 also includes changes to Ohio's mobility laws and adds Ohio to the list of open mobility states.

## What is mobility?

Mobility is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state of practice outside of their principal place of business without obtaining another license. The CPA must hold an active unrestricted CPA license in good standing in his or her principal place of business. "CPA license" means a license granted by the state board after all education, exam, and experience requirements have been met. A CPA performing services through mobility may only perform the same level of services (attest or non-attest) in the mobility jurisdiction as he or she is permitted to perform in the home jurisdiction.

## What is a principal place of business?

A principal place of business means the office location designated by the licensee or their employer for purposes of substantial equivalency and reciprocity. Under substantial equivalency, a licensee must obtain a certificate from the state board in the state where the licensee has an established place of business or assigned office.

## When is mobility no longer mobility in Ohio?

It is no longer considered mobility if a CPA or CPA Firm change their principal place of business to an Ohio location. If a Firm opens an Ohio location and advertises that location to the public and is a place the public can visit and receive services, then a Firm needs to register with Ohio and have at least one majority owner that holds an Ohio Permit. Any CPA employees working at the location must also hold an Ohio Permit.

# WHITELISTING: WHAT IT IS AND WHY YOU SHOULD DO IT

Whitelisting (sometimes referred to as allowlist or safe sender list) means adding specific email addresses or domains to a list of approved senders, ensuring that emails from those sources bypass spam filters and are delivered directly to your inbox. This helps prevent legitimate emails from being mistakenly flagged as spam.

Last year, the Board sent out an email regarding whitelisting to be sure all Ohio CPAs received their Board-related communications. If you missed the email, you may want to (or have your IT department) add the following domains:

@das.ohio.gov (state of Ohio communications sent on behalf of the Accountancy Board)  
@acc.ohio.gov (communications sent directly from Board staff)  
@salesforce.com (communications sent from the eLicense Ohio database)

You may also see items from the board sent from a NASBA email address. While these are not necessary to whitelist, these communications are made through NASBA on the Board's behalf and should not raise alarm.

However, if you do receive an email from an odd source requesting information regarding something related to your CPA license, you are always welcome to reach out to the Board to confirm legitimacy.



# “INACTIVE” LICENSE VS RETIRING YOUR LICENSE

## Ohio “Inactive” License

In Ohio, an “inactive” license is called a “Non-practicing Registration” or just “Registration”. When a CPA holds a Non-practicing Registration, this means that they are not practicing in public accounting or performing any regulated services as outlined in Ohio Administrative Code (OAC) 4701-7-04. A regulated service is performing or offering to perform a service by a CPA who is using the CPA designation in association with those services but is not affiliated with a public accounting firm. This can include consulting services, tax services, preparing and/or signing financial reports, and preparing and/or signing reports on internal controls.

A Registration is considered a valid license type by Ohio law and is required to be renewed per a CPA’s triennial cycle. There are no CPE requirements for this license. The current fee for a Registration is \$85 for the triennial cycle. A CPA is also required to use the qualification “inactive” after the designation “certified public accountant” or “CPA” each time the designation is used. The qualification must be displayed adjacent to the designation, in a font size and style at least as prominent as that used for the designation itself.

## Retiring a License

A licensee who is at least 55 years of age, and not performing or offering to perform services for the public, who wishes to retire their CPA/PA certificate, as a final act, must submit an Affidavit for Retired CPA/PA Status and CPE Exemption Form to the Board. To reestablish your CPA/PA certificate after submitting this form requires a reinstatement hearing before the Board.

There is no fee to retire a certificate, no CPE required, and one may use the term “Retired” after the CPA/PA designation in print at least as prominent as the “CPA” or “PA.” A retired license is not considered a valid license type by Ohio law.

## Allowed Services with a Retired License

- Provide volunteer, uncompensated tax preparation services.
- Participate in a government-sponsored business

mentoring program.

- Serve on boards of directors of both government-appointed and not-for-profit advisory bodies unless the CPA or PA is providing attest or compilation services or is the designated financial expert where required by the Sarbanes-Oxley Act of 2002 and its implementing rules.

## Prohibited Services with a Retired License

### *Audits and Attestations*

- Performing, or offering to perform, any attest services, including compilation services, or business valuations.
- Performing, or offering to perform, professional services that involve or require a(n):
  - audit
  - examination
  - verification
  - investigation
  - certification
  - presentation
  - review of financial transactions and accounting records
- Rendering professional services in any or all matters relating to accounting procedure and to the recording, presentation, or certification of financial information or data, in general or as an incident to that work.
- Preparing or certifying reports on: audits or examinations of books or records of account, balance sheets, and other financial, accounting and related schedules, exhibits, statements, or reports that are to be used for publication, for the purpose of obtaining credit, for filing with a court of law or with any government agency, or for any other purpose.
- Signing any documents using the CPA/PA designation or using any wording that could mislead the public into thinking that you are a practicing CPA/PA.

### *Financial Statements*

- Preparing financial statements.
- Auditing or examining financial statements.
- Reviewing financial statements.
- Signing, affixing, or associating one’s name (or company/trade/assumed name) to any

report expressing or disclaiming an opinion on a financial statement based on an audit or examination of that statement or expressing assurance on a financial statement.

- Issuing any type of report on financial statements.
- Using any form of opinion or financial statement that provides a level of assurance, using any form of disclaimer of opinion that conveys an assurance of reliability as to matters not specifically disclaimed, or the expression of an opinion on the reliability of an assertion by one party for the use by a third party.

#### **Consulting**

- General
  - Providing consulting services.
- Financial Consulting
  - Furnishing management statements.
  - Furnishing financial advisory services.
  - Preparing financial or investment plans, or providing products or services of others in implementation of financial or investment plans.
- Management Consulting
  - Providing management consulting services.

#### **Taxes**

- Preparing tax returns for compensation, or signing tax returns using the CPA or PA designations.
- Advising on tax matters.
- Consulting on tax matters.
- Consulting on tax compliance.

#### ***Activities requiring the skills/knowledge of a CPA/PA***

- Performing services arising out of, or related to, the specialized knowledge or skills performed by CPAs or PAs.
- Holding oneself out to the public in any manner as one who is skilled in the knowledge, science, and practice of accounting, and as qualified to render professional services as a CPA or PA for compensation.
- Performing bookkeeping operations:
  - keeping books,
  - making trial balances, or
  - preparing statements, audits, or reports.
- Working or supervising work performed in the areas of which they have been restricted as a CPA or PA in CPA or PA Retired status.

#### ***Miscellaneous***

- Maintaining an office for the transaction of business as a CPA or PA.
- Representing to the public, including an employer, that an individual in CPA or PA-Retired status is a CPA or PA in connection with the performance of any services or products involving accounting work, including such designation on a business card, letterhead, resume, social media, website, other advertisement or signage.
- Offering testimony in a court of law purporting to have expertise in accounting and reporting, auditing, tax, or management services.
- Any employment related to the financial functions of business or government, including the supervision of such functions.

## **ACTIVE VS INACTIVE STATUS**

### **I have an “inactive” license but my status shows as “active”, why is this?**

In Ohio, we do not use the typical jargon of “active” and “inactive” to refer to a license. Instead, we use these terms to denote whether a license is valid/in good standing or not.

The type of license, practicing or non-practicing, is determined by the name of the license. A Permit or a Permit-Employed in Public Accounting are our practicing licenses and the non-practicing license is a Registration.

# COLLEGE VISIT: THE OHIO STATE UNIVERSITY

The Board's annual "College Day" meeting was held on September 13, 2024, at The Ohio State University.

College Day is a great opportunity for faculty and students to ask questions and learn more about what it takes to become a Certified Public Accountant, current trends in the industry and how CPAs impact the financial world. The Board members are more than happy to share their stories and experiences. If you would like the Board to visit your college/university for College Day, please send an email to [ACCBd-Ohio@acc.ohio.gov](mailto:ACCBd-Ohio@acc.ohio.gov).



## NASBA'S CPE AUDIT SERVICE



The Accountancy Board of Ohio, in cooperation with the National Association of State Boards of Accountancy (NASBA), offers a CPE tracking tool for all Ohio CPAs. All licensees are strongly encouraged to use CPE Audit Service to ensure compliance with Ohio CPE requirements.

If you need to register, please send an email to [cpeauditservice@nasba.org](mailto:cpeauditservice@nasba.org) to request a new registration email be sent. Please include your name and CPA license number with your request.

Step-by-step instructions for uploading your CPE certificates are available on the CPE Audit Service website. If you experience technical issues while logging into the system, or while uploading credits, please contact NASBA at [cpeauditservice@nasba.org](mailto:cpeauditservice@nasba.org) for assistance.

*Note: If you receive an error message that says "The values entered do not match the information required to complete registration" while registering, this indicates you already have an OKTA account with NASBA. You may use the "forgot password" feature when logging in.*

# CPE REQUIREMENTS

CPAs who hold an active Permit or Permit-Employed in Public Accounting must meet the following:

## Newly licensed CPAs:

During the initial two-year reporting period, you are required to earn a minimum of 40 credits of CPE prior to renewing your license.

*Note: newly licensed CPAs are not required to earn a minimum number of credits per year during their initial reporting period, and can earn their credits in any category.*

## CPAs in their triennial reporting period:

- 120 total CPE credits over the three-year period.
- Earn a minimum of 20 CPE credits annually.
- Earn a minimum of 24 CPE credits in A&A over the three-year period **IF** you perform accounting, auditing, or attestation engagements, prepare financial reports, or sign any financial reports.
- Earn a minimum of 24 CPE credits in Tax over the three-year period **IF** you perform tax work on any engagement, prepare tax returns, or sign any tax return as a CPA.
- Earn a minimum of three Board approved CPE credits in PSR (Professional Standards & Responsibilities).

## Returning to Practice:

If your license is currently in an expired or suspended status, and you wish to reactivate your permit, you must complete at least 120 CPE credit hours in the 36 months prior to requesting a permit be restored. Within the total of 120 credits, you will need to complete the following:

- Three (3) credits of an Ohio-based course in PSR from a provider approved by the Board.
- A minimum of 24 credits in the fields of accounting and/or auditing.
- A minimum of 24 credits in the field of taxation.

## PSR (Professional Standards & Responsibilities)

The Accountancy Board of Ohio has a list of all approved sponsors with approved courses for meeting the 3-credit PSR requirement on our website.

Ohio specific PSR courses are required for Initial Licensure, Return to Practice, or Disciplinary Compliance. Please click on the “Ohio Specific” tab for a list of those courses if you fall into one of those categories. All others can complete either an Ohio specific PSR course or a general PSR course.

<https://acc.ohio.gov/maintaining-your-license/psr>

## CPE 20-CREDIT MINIMUM REQUIREMENT

A common question the Board receives is: “What happens if I don’t meet the 20-credit per year requirement?”

If you do not meet the minimum requirement in one or more years, you will still be able to renew your license at the end of your reporting cycle. However, keep in mind you must have at least 120 credits overall to be able to renew. You will be required to report the CPE completed in each year of your cycle on your renewal application. Any year that is short of 20 credits, a \$10 fine will be assessed per credit short of 20. You will be notified by email after renewal when the fine can be paid.

## HAVE YOU SEEN OUR SOCIAL MEDIA PAGES?

**LinkedIn:** <https://www.linkedin.com/company/accountancy-board-of-ohio-state-of-ohio>

**Facebook:** <https://www.facebook.com/acc.ohio.gov>

**YouTube:** <https://www.youtube.com/channel/UCHjnW9HHkVPzA4zwAsyM0Rg>

**Spotify:** <https://open.spotify.com/show/3VwrsneXf48AcWcRKo3VKK>

We would love to hear what would help **YOU!** Please feel free to contact the Board with your video or podcast ideas at [ACCBd-Ohio@acc.ohio.gov](mailto:ACCBd-Ohio@acc.ohio.gov).

# 2025 BOARD MEETING DATES

- **April 25, 2025** Friday, 10am) Board Meeting, 19th Floor, Room 1960, Vern Riffe Center
- **June 13, 2025** (Friday, 10am) Board Meeting, 19th Floor, Room 1960, Vern Riffe Center
- **July 25, 2025** (Friday, 10am) Board Meeting, 19th Floor, Room 1960, Vern Riffe Center
- **August 22, 2025** (Friday, 10am) Board Meeting, 19th Floor, Room 1960, Vern Riffe Center
- **September, 2025** (10am) Board Meeting, TBD
- **October 17, 2025** (Friday, 10am) Board Annual Meeting, 3rd Floor, Administrative Hearing Room, Rhodes State Office Tower
- **December 3, 2025** (Wednesday, 1pm) Board Retreat, 19th Floor, Room 1932, Vern Riffe Center
- **December 4, 2025** (Thursday, 10am) Board Meeting, 19th Floor, Room 1948, Vern Riffe Center

## Accountancy Board of Ohio 2025 MEMBERS

### Officers:

Louise A. Jackson, CPA, Chair  
Megan E. Durst, CPA, Vice- Chair  
Jillian S. Brown, CPA, Secretary  
Brendan P. Fitzgerald, CPA,  
(Past Chair)

### Members:

Janice L. Culver, CPA  
Amr S. Elaskary, CPA  
Jessie C. Wright, CPA  
Keenan P. Cooper, CPA  
Vacancy (Public Member)

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