



## Ohio Revised Code

### Section 9.238 Form for financial reviews and rules for audit reports.

Effective: September 29, 2005

Legislation: House Bill 66 - 126th General Assembly

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(A) The auditor of state shall prescribe a single form of the financial reviews required by divisions (B)(1) and (2) of section 9.234 of the Revised Code to be used for all governmental entities.

(B) The auditor of state may adopt rules in accordance with Chapter 119. of the Revised Code governing the form and content of the audit reports required by division (B)(3) of section 9.234 of the Revised Code and may prescribe a single form of the report to be used for all governmental entities. Upon request made by a recipient, the auditor of state shall, to the extent possible, require all governmental entities that have entered into a contract with that recipient under section 9.231 of the Revised Code to accept a particular audit report.

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