



Ohio Revised Code

Section 117.115 Independent certified public accountant to perform required audit in lieu of auditor of state.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) The auditor of state shall adopt rules in accordance with Chapter 119. of the Revised Code under which any public office, other than a state agency, may request, and participate in the selection of, an independent certified public accountant to perform any required audit of the public office, in lieu of the auditor of state.

(B) Except as provided in division (A) of this section, when the auditor of state determines that the auditor's office will not audit a public office other than a state agency, the auditor shall contract with a certified public accountant, or an official governmental audit organization to perform this audit on behalf of the auditor of state's office.

(C) The auditor of state shall prescribe rules to ensure compliance by independent auditors with generally accepted government auditing standards. The auditor of state shall be granted access to the working papers of an independent auditor during the audit and after its termination. A sum totaling twenty per cent of the total audit cost shall be withheld until certification of the audit report by the auditor of state. The independent audit cost shall be borne by the office that is to be audited. Such contracts for auditing services are void, and no payment shall be issued for services received under such contracts, unless they are executed by the auditor of state.
