



## Ohio Revised Code

### Section 117.14 Annual audit of office of auditor.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

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An annual audit of the office of the auditor of state shall be made by an independent certified public accountant appointed by the governor and the chairpersons of the finance committees of the senate and the house of representatives, upon recommendation from a committee consisting of:

- (A) The governor or the governor's designee;
- (B) The chairperson of the finance committee of the senate or the chairperson's designee;
- (C) The chairperson of the finance committee of the house of representatives or the chairperson's designee.

Not later than the thirty-first day of March immediately preceding the last day of the fiscal year to be audited, the governor and chairpersons shall make the appointment and prescribe the contract terms of the audit.

On or before the fifteenth day of October, the accountant shall submit a report of the audit completed under this section for the immediately preceding fiscal year to each member of the committee. One copy of the audit report shall be filed with the state library for public inspection. The audit report is not a public record under section 149.43 of the Revised Code until it is filed with the state library.

The records of the auditor of state shall be made available to the accountant.

The office of budget and management shall provide staff services to the committee.

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