



## Ohio Revised Code Section 5123.30 Books and accounts.

Effective: October 6, 2009

Legislation: Senate Bill 79 - 128th General Assembly

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The department of developmental disabilities shall keep in its office a proper and complete set of books and accounts with each institution, which shall clearly show the nature and amount of every expenditure authorized and made at such institution, and which shall contain an account of all appropriations made by the general assembly and of all other funds, together with the disposition of such funds.

The department shall prescribe the form of vouchers, records, and methods of keeping accounts at each of the institutions, which shall be as nearly uniform as possible. The department may examine the records of any institution at any time.

The department may authorize any of its bookkeepers, accountants, or employees to examine the records, accounts, and vouchers or take an inventory of the property of any institution, or do whatever is necessary, and pay the actual and reasonable expenses incurred in such service when an itemized account is filed and approved.

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