



## Ohio Administrative Code Rule 117-1-01 Definitions.

Effective: July 16, 2021

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As used in Chapter 117. of the Revised Code and inagency 117 of the Administrative Code:

- (A) "Audit" have the same meaning as defined in section 117.01 of the Revised Code.
  - (B) "Public accountant" or "independent public accountant" means any person who is authorized by Chapter 4701. of the Revised Code to use the designation of certified public accountant, or who was registered prior to January 1, 1971, as a public accountant.
  - (C) "Generally accepted or governmental auditing standards" means standards for the conduct of audits promulgated by the auditor of state pursuant to section 117.19 of the Revised Code, including, but not limited to, "Government Auditing Standards" promulgated by the comptroller general of the United States.
  - (D) "Public office" shall have the same meaning as defined in section 117.01 of the Revised Code.
  - (E) "State agency" shall have the same meaning as defined in section 1.60 of the Revised Code.
  - (F) "Subcontractor" means one to whom the principal contractor, with the approval of the auditor of state, sublets a portion of an auditing contract.
  - (G) "Local public office" means all public offices other than state agencies including institutions of higher education as defined in section 3345.12 of the Revised Code.
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