



Ohio Administrative Code Rule 117-2-05 Standards for audits.

Effective: July 16, 2021

(A) Except as otherwise provided in rules of the auditor of state, audits of public offices pursuant to Chapter 117. of the Revised Code shall be performed in accordance with generally accepted governmental auditing standards.

(B) The auditor of state may also conduct other auditing engagements according to applicable professional auditing standards promulgated by the "American Institute of Certified Public Accountants" or other procedures the auditor of state believes suitable.
