



## Ohio Administrative Code

### Rule 117-4-02 Audit standards for local public offices not subject to the single audit act.

Effective: July 16, 2021

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Where the auditor of state determines that an audit of a public office is not intended to satisfy The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2C.F.R. part 200 (2015), as amended, the auditor of state may provide for an audit which the auditor of state considers appropriate to the needs of the public office but which need not be performed in accordance with generally accepted governmental auditing standards. Such an audit may include, but need not be limited to, inquiry into the methods, accuracy, and legality of the accounts, financial reports, records, files, and reports of the public office, whether the laws, ordinances, and orders pertaining to the public office have been observed, and whether the requirements and rules of the auditor of state have been complied with.

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