



Ohio Administrative Code

Rule 3304-1-10 Audits.

Effective: February 15, 2024

(A) OOD shall audit organizations or individuals receiving its funds as it deems necessary to assure proper control of those funds.

(1) After the OOD executive director or designee's determination of audit findings, OOD shall release the following to the audited party:

(a) The audit report; and

(b) The appeal procedures; and if applicable,

(c) A request for a billing if OOD owes money to the audited party, or a bill if the audited party owes money to OOD.

(2) If the audited party does not file an objection or a request for clarification by the deadline listed in paragraph (B)(1) of this rule, if it owes OOD money, and if the amount owed is not submitted within forty-five days of receipt of OOD's billing, the account shall be submitted to the attorney general for collection.

(3) The audit shall be closed when one of the following occurs:

(a) Neither the audited party nor OOD owes money to the other and the deadline for submitting an objection or request for clarification (listed in paragraph (B)(1) of this rule) has passed; or

(b) An audit is turned over to the attorney general's office for non-payment; or

(c) OOD approves the audited party's billing for payment; or

(d) The audited party submits its payment to OOD; or



(e) If OOD owes the audited party payment and if the audited party owes OOD payment, the audit shall be closed once the audited party submits its payment to OOD and once OOD approves the audited party's billing for payment.

(4) After the audit is closed, the audit report shall be released to the auditor of state and to the OOD division of finance. Other parties may receive copies in accordance with section 149.43 of the Revised Code.

(B) If the audited party objects to the audit report in paragraph (A)(1)(a) of this rule or requires an explanation of it, the objection to the report or request for an explanation shall be made in this manner:

(1) The written objection or request for clarification shall be sent to the OOD executive director by certified mail (return receipt requested) within ten calendar days of receipt of the OOD audit report.

(2) The audited party shall then have thirty days after sending the letter of objection to OOD, or thirty days after receipt of OOD's clarification, to submit written substantiation that the findings are not correct; this written substantiation shall be submitted to OOD.

(3) After determination by the OOD executive director, OOD shall notify the audited party, by mail, about the determination; and, when applicable, shall also mail a request for a billing if OOD owes money to the audited party or a bill if the audited party owes money to OOD.

(4) The audit shall be closed as described in paragraph (A)(3) of this rule, and then the audit report shall be released as described in paragraph (A)(4) of this rule.

(5) If the amount owed to OOD is not paid within forty-five days of receipt of OOD's billing, the account shall be submitted to the attorney general for collection.