



Ohio Administrative Code

Rule 3772-17-01 Approval of third-party engineering and accounting firms.

Effective: September 27, 2021

(A) A third-party engineering or accounting firm ("firm") engaged pursuant to sections 3772.09 and 3772.27 of the Revised Code must request approval from the commission and must establish to the commission's satisfaction that the firm is suitable and qualified to conduct such services. The firm's request for approval must contain, at a minimum, the following information and supporting documentation:

- (1) A list and description of any and all services that the firm has provided to an Ohio casino operator or an applicant for an Ohio casino operator license over the previous five years;
- (2) A certification that the firm and its current partners, principals, or members has not been sanctioned for any failure to comply with rules of professional standards and practices promulgated by the accountancy board of Ohio or the professional engineering and surveyors board within the last five years.

(B) The firm must agree to the following conditions:

- (1) The firm will maintain all information compiled in the course of its engagement regarding the casino operator's initial investment in separate files and retain them in accord with any standards promulgated by the accountancy board of Ohio or the professional engineering and surveyors board. Upon request of the commission, the firm will provide the commission access to examine and review documents, records, or other papers created or obtained by the firm in the course of this engagement;
- (2) Upon request of the commission, the firm will provide to the commission access to any individuals or sub-contractors who performed services to the casino operator pursuant to this engagement.

(C) The commission may further request information from either the casino operator or the firm regarding this engagement not specifically requested in this rule or in addition to that which is



provided in response to this rule.

(D) After all required information and documentation has been satisfactorily submitted, the commission will consider approval of the firm at a meeting held under section 3772.02 of the Revised Code.

(E) The firm may be approved to certify initial investment expenses for more than one casino facility.

(F) The approved firm must also submit to the commission a copy of any certification or examination report that it submits to a casino operator that has engaged it to certify to or attest to initial investment expenses. The firm must certify to or attest that the casino operator has made the necessary expenses for development of the casino facility as required by section 3772.27 of the Revised Code. Such certification or examination report must state that the conclusions it contains were independently arrived at, that the examination was conducted in accordance with standards of practice promulgated by the accountancy board of Ohio or the professional engineering and surveyors board, and that the author or authors of the certification or report believe that the examination conducted provides a reasonable basis for the conclusion stated.

(G) The commission may immediately withdraw the approval of the firm when it cause to do so.