



## Ohio Revised Code

### Section 5103.0323 Audit prior to renewal of certificate.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) As used in this section, "American institute of certified public accountants auditing standards" and "AICPA auditing standards" mean the auditing standards published by the American institute of certified public accountants.

(B) The first time that a private child placing agency or private noncustodial agency seeks renewal of a certificate issued under section 5103.03 of the Revised Code, it shall provide the department of job and family services, as a condition of renewal, evidence of an independent financial statement audit performed by a licensed public accounting firm following applicable AICPA auditing standards for the most recent fiscal year. Thereafter, when an agency seeks renewal of its certificate, it shall provide the department evidence of an independent financial statement audit performed by a licensed public accounting firm following applicable AICPA auditing standards for the two most recent previous fiscal years it is possible for an independent audit to have been conducted.

(C) For an agency to be eligible for renewal, the independent audits must demonstrate that the agency operated in a fiscally accountable manner as determined by the department of job and family services.

(D) The director of job and family services may adopt rules as necessary to implement this section. The director shall adopt the rules in accordance with section 111.15 of the Revised Code.

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