



Ohio Revised Code

Section 9.235 Records open to government inspection.

Effective: September 29, 2005

Legislation: House Bill 66 - 126th General Assembly

(A)(1) Subject to division (A)(2) of this section, the financial books and records of a recipient, and the financial books and records of any person with which the recipient contracts for the performance of the recipient's obligations under the recipient's contract with the governmental entity, shall be open to inspection by the governmental entity and by the state from the time the recipient first applies for payment under the contract. If the recipient is paid before the performance of its obligations under the contract, the financial books and records of the recipient and of any person with which the recipient contracts for the performance of the recipient's obligations shall be open to inspection from the first anniversary of the payment or from any earlier date that the contract may provide.

(2) Division (A)(1) of this section does not apply to any person that contracts with the recipient solely for the performance of some of the recipient's obligations under the recipient's contract with the governmental entity that directly benefit the recipient's patients or clients, if either of the following applies:

(a) The services provided by the person are any of the types of services described in division (B)(2)(a), (c), or (f) of section 9.231 of the Revised Code and the full amount of the person's contract constitutes direct costs for the recipient and is reasonable and customary in the person's trade or profession. For purposes of division (A)(2)(a) of this section, the amount of the person's contract with the recipient shall be considered "reasonable and customary in the person's trade or profession" if any of the following applies:

(i) The amount is equal to or less than the maximum amount for those services specified in the recipient's contract with the governmental entity.

(ii) The amount was approved by the governmental entity after the recipient entered into the contract with the governmental entity.



(iii) A maximum amount for those services was specified in the recipient's contract with the governmental entity, the recipient's original contract with a person for the performance of those services was subsequently canceled or otherwise unfulfilled, the recipient entered into a replacement contract with another person, and the amount of that contract is not more than twenty-five per cent above the maximum amount for the services specified in the recipient's contract with the governmental entity.

(b) The services provided by the person are any of the types of services described in division (B)(2)(b), (d), or (e) of section 9.231 of the Revised Code.

(B)(1) Subject to division (B)(2) of this section, if a recipient contracts with another person for the performance of some or all of the recipient's obligations under the recipient's contract with the governmental entity, the recipient shall be entitled to claim spending by the other person as direct costs only to the extent the other person has spent money on direct costs in the performance of the recipient's obligations and only if the other person complies with all of the terms and conditions relating to the performance that the recipient is required to comply with under the contract with the governmental entity.

(2) The conditions set forth in division (B)(1) of this section do not apply with respect to any person described in division (A)(2) of this section.

(C)(1) Nothing in this section shall be construed as making any record of the receipt or expenditure of nonpublic money a public record for purposes of section 149.43 of the Revised Code.

(2) Division (C)(1) of this section does not limit in any way the authority of the auditor of state to conduct audits or other investigations when public money is commingled with nonpublic money.