



## Ohio Revised Code

### Section 117.131 Local government audit support fund.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

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There is hereby created in the state treasury the local government audit support fund. The fund shall consist of revenue credited pursuant to section 131.511 of the Revised Code and any other revenue as provided by law. The appropriation for the fund shall remain at the amount designated by the general assembly. The controlling board shall not authorize additional spending from the fund in excess of any appropriation made by the general assembly.

The auditor of state shall use the fund to support the cost of financial audits, performance audits, and other audits of local public offices performed pursuant to Chapter 117. of the Revised Code or as otherwise provided by law.

The fund shall be used in a manner to be determined by the auditor of state to offset the audit costs that would otherwise be charged to local public offices in the absence of the fund.

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