



Ohio Revised Code Section 117.21 Retention of audit materials.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

The auditor of state shall have access to all work papers, documents, and materials prepared by a public accountant in the course of his audit of a public office. The work papers, documents, and materials shall be retained by the public accountant for a period of three years from the release date of the audit report of the auditor of state, except as otherwise specified by the auditor of state.
