Ohio Revised Code

Section 117.462 Implementation of recommendations.

Effective: October 3, 2023
Legislation: House Bill 33

(A) Not later than two months after the end of the comment period for the audit, a state agency or state institution of higher education shall develop an implementation plan for the recommendations of a performance audit conducted pursuant to section 117.46 of the Revised Code.

(B) If an agency or institution does not commence implementation of such recommendations within four months after the end of the comment period for the audit, the agency or institution shall do both of the following:

(1) File a report explaining why the agency or institution has not commenced implementation of the recommendations with the governor, auditor of state, speaker and minority leader of the house of representatives, and president and minority leader of the senate;

(2) Request an opportunity to provide testimony explaining why the agency or institution has not commenced implementation of the recommendations to the house of representatives and senate committees dealing primarily with the programs and activities of the agency or institution.

(C) Comments submitted to the agency or institution under section 117.461 of the Revised Code shall be attached to the report required by division (B)(1) of this section.

(D) If an agency or institution does not fully implement an audit recommendation within one year after the end of the comment period for the audit, the agency or institution shall file a report with the auditor and with the governor or the governing authority of the agency or institution, justifying why the recommendation has not or will not be implemented. After consideration of this report, the agency director or the governing authority shall submit a letter in writing to the auditor, the speaker and minority leader of the house of representatives, and the president and minority leader of the senate outlining the status and plan for the implementation of the recommendations.