



Ohio Revised Code

Section 126.48 Internal audit report as public record.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

(A) Except as provided in division (B) of this section, any internal audit report produced by the office of internal audit in the office of budget and management and all work papers of the internal audit are confidential and are not public records under section 149.43 of the Revised Code until the final report of an internal audit's findings and recommendations is submitted to the state audit committee, the governor, and the director of the state agency involved.

(B) The following are not public records under section 149.43 of the Revised Code:

(1) An internal audit report or work paper that meets the definition of a security record or infrastructure record under section 149.433 of the Revised Code;

(2) Any information derived from a state tax return or state tax return information as permitted to be used by the office of internal audit under section 5703.21 of the Revised Code.

(3) Any record or document necessary for the performance of an internal audit received by the office of internal audit under division (C) of section 126.45 of the Revised Code, that is otherwise exempt from disclosure under state or federal law.
