



Ohio Revised Code

Section 3316.042 Performance audits of school district.

Effective: October 3, 2023

Legislation: House Bill 33

The auditor of state, on the auditor of state's initiative, may conduct a performance audit of a school district that is under a fiscal caution under section 3316.031 of the Revised Code, in a state of fiscal watch, or in a state of fiscal emergency, in which the auditor of state reviews any programs or areas of operation in which the auditor of state believes that greater operational efficiencies or enhanced program results can be achieved.

The auditor of state, in consultation with the department of education and workforce, may conduct a performance audit of a school district in fiscal distress, including districts employing fiscal practices or experiencing budgetary conditions that could produce a state of fiscal watch or fiscal emergency, as determined by the auditor of state.

The cost of a performance audit conducted under this section shall be paid by the auditor of state with funds appropriated by the general assembly for that purpose.

A performance audit under this section shall not include review or evaluation of school district academic performance.
