



## Ohio Administrative Code

### Rule 109-3-02 Maintenance of records documenting direct costs.

Effective: January 13, 2006

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(A) Records documenting direct costs for contracts entered into pursuant to section 9.231 of the Revised Code shall be maintained in the following manner:

(1) Adequate records shall be maintained by the recipient as defined in division (G) of section 9.23 of the Revised Code to support the receipt and expenditure of monies under contract. Records may be maintained in a paper media or an electronic media, or both.

(2) Records shall be available and accessible for inspection by an independent public accounting firm or by the auditor of state during a financial audit or review consistent with sections 9.234 and 9.235 of the Revised Code.

(3) Records supporting the receipt or expenditure of contract funds shall be maintained by the recipient for a period of not less than one year following the financial audit or financial review of recipient records.

(4) Nothing in this rule is intended to supersede or change any rule, regulation or statute that requires a longer retention period.

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