



Ohio Administrative Code Rule 117-3-03 Audit contract standards.

Effective: July 16, 2021

Independent public accountants performing audits under contract pursuant to section 117.11 or section 117.115 of the Revised Code shall follow the auditing standards prescribed in the contract and standards appropriate for the engagement in performing such audits. The contract shall incorporate the request for proposals, request for quotes, or invitations to bid, the response from the independent public accountant, and the memorandum of agreement.
