

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #229514

Ohio Revised Code

Section 117.191 Audits of public children services agency, private child placing agency, or private noncustodial agency.

Effective: October 5, 2000 Legislation: House Bill 448 - 123rd General Assembly

When the auditor of state audits a public children services agency, private child placing agency, or private noncustodial agency, all of the following shall apply:

(A) On the request of the agency being audited, the auditing team shall consult with a representative of a national nonprofit organization with expertise in child welfare issues and the cost of the consultation shall be included in the cost of the audit;

(B) The audit shall focus on fiscal accountability rather than clinical decision making;

(C) The auditor of state shall comply with generally accepted government auditing standards when conducting the audit.