



Ohio Revised Code

Section 117.46 Performance audits of state agencies.

Effective: April 5, 2011

Legislation: Senate Bill 4

Each biennium the auditor of state shall conduct a performance audit of a minimum of four state agencies. At least two of the audits shall be of agencies selected from a list comprised of the administrative departments listed in section 121.02 of the Revised Code and the department of education and at least two of the audits shall be of other state agencies. The offices of the attorney general, auditor of state, governor, secretary of state, and treasurer of state and agencies of the legislative and judicial branches shall not be subject to an audit under this section.

The auditor shall select each agency to be audited and shall determine whether to audit the entire agency or a portion of the agency by auditing one or more programs, offices, boards, councils, or other entities within that agency. The auditor shall make the selection and determination in consultation with the governor and the speaker and minority leader of the house of representatives and president and minority leader of the senate.

An audit of a portion of an agency shall be considered an audit of one agency. The authority to audit a portion of an agency in no way limits the auditor's ability to audit an entire agency if it is in the best interest of the state.

The performance audits under this section shall be conducted pursuant to sections 117.01 and 117.13 of the Revised Code. In conducting a performance audit, the auditor of state shall determine the scope of the audit, but shall consider, if appropriate, supervisory and subordinate level operations in the agency.
