



## Ohio Revised Code

### Section 126.48 Internal audit report as public record.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

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(A) Except as provided in division (B) of this section, any preliminary or final report of an internal audit's findings and recommendations which is produced by the office of internal audit in the office of budget and management and all work papers of the internal audit are confidential and are not public records under section 149.43 of the Revised Code until the final report of an internal audit's findings and recommendations is submitted to the state audit committee, the governor, and the director of the state agency involved.

(B) The following are not public records under section 149.43 of the Revised Code:

(1) An internal audit report that meets the definition of a security record under section 149.433 of the Revised Code;

(2) Any information derived from a state tax return or state tax return information as permitted to be used by the office of internal audit under section 5703.21 of the Revised Code.

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