



Ohio Administrative Code

Rule 117-1-01 Definitions.

Effective: [June 1, 2026](#)

As used in Chapter 117. of the Revised Code and in agency 117 of the Administrative Code:

- (A) "Audit" have the same meaning as defined in section 117.01 of the Revised Code.
- (B) "Independent certified public accountant" means any person who is authorized by Chapter 4701. of the Revised Code to use the designation of certified public accountant, or who was registered prior to January 1, 1971, as a public accountant.
- (C) "Public office" shall have the same meaning as defined in section 117.01 of the Revised Code.
- (D) "State agency" shall have the same meaning as defined in section 1.60 of the Revised Code.
- (E) "Local public office" means all public offices other than state agencies including institutions of higher education as defined in section 3345.12 of the Revised Code.