



Ohio Administrative Code Rule 117-2-05 Standards for audits.

Effective: [June 1, 2026](#)

Audits of public offices pursuant to Chapter 117. of the Revised Code shall be performed in accordance with any combination of the following:

- (A) Generally accepted governmental auditing standards including, but not limited to, "Government Auditing Standards" promulgated by the comptroller general of the United States.
- (B) Applicable professional auditing standards promulgated by the "American Institute of Certified Public Accountants."
- (C) Other procedures the auditor of state believes suitable.