



## Ohio Administrative Code

### Rule 117-3-04 Selection of independent public accountant.

Effective: June 1, 2026

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The auditor of state may appoint, either at the request of a public office or on the auditor of state's own initiative, an independent certified public accountant to perform the financial audit required by section 117.11 of the Revised Code.

The public office may participate in the selection of such an independent certified public accountant pursuant to the process outlined in Chapter 117-3 of the Administrative Code. Requests for audits to be conducted by independent certified public accountants shall be submitted by the officials of the public office who have the legal authority to enter into binding contracts on behalf of the public office to the auditor of state for approval or disapproval.