



## Ohio Administrative Code Rule 3333-1-29 Biennial audits of capital projects.

Effective: May 25, 2020

---

### (A) Authority

This rule is established by authority conferred upon the chancellor of the Ohio department of higher education in division (C) of section 3345.51 of the Revised Code upon consultation with representatives of institutions of higher education. This rule shall only apply to capital projects which are locally administered pursuant to sections 123.24 and 3345.51 of the Revised Code.

### (B) Definitions

(1) "Institution" means a state university, a state community college, and the northeast Ohio medical university.

(2) "Capital project" means a project exceeding four million dollars in state capital appropriations dollars which consists of construction, reconstruction, improvement, renovation, enlargement, or alteration, or other structural, mechanical, electrical or telecommunications improvements, or the installation of heating, cooling, or ventilating plant or other equipment or material supplied therefore.

### (C) Audit requirements

(1) Each institution shall engage an auditor to perform a biennial audit pursuant to division (C) of section 3345.51 of the Revised Code to determine whether the institution has used its certification issued under section 123.24 of the Revised Code appropriately.

(2) A minimum of ten per cent of all capital projects administered by the institution in a given biennium which are locally administered pursuant to sections 123.24 and 3345.51 of the Revised Code shall be audited. The auditor shall determine which projects to audit, but the projects should vary in size and complexity.



- (3) The institution shall provide to the auditor all project records for projects which are audited.
- (4) The audit shall evaluate whether the institution complied with all project requirements set forth in Chapters 9., 123. and 153. of the Revised Code in administering its capital improvement projects.
- (5) Upon completion of the audit, the final report shall be supplied to the chancellor of the department of higher education or designee and to the Ohio facilities construction commission or designee within thirty days of the time the final report is received by the institution. Along with submission of the audit report, the institution may submit a letter explaining or refuting findings contained in the audit report.