



Ohio Revised Code

Section 113.16 Report and record of audit.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

If upon an audit there is found in the state treasury and the custodial funds of the treasurer of state the moneys, claims, bonds, notes, other obligations, stocks, and other securities, receipts or other evidences of ownership, and other intangible assets which should be in the state treasury or in the custodial funds of the treasurer of state, the auditors shall make triplicate written certificates of the fact over their official signatures. One of the certificates shall be delivered to the treasurer of state and recorded in his office, one to the auditor of state and recorded in his office, and one to the governor and recorded in his office.

If upon an audit a deficiency is found in the moneys, claims, bonds, notes, other obligations, stocks, and other securities, receipts or other evidences of ownership, or other intangible assets which should be in the state treasury or in the custodial funds of the treasurer of state, or any irregularity or omission in the business of the office or in keeping accounts, the auditors shall state particularly the deficiency, irregularity, or omission.
