



Ohio Revised Code

Section 117.12 Rules for audit standards, procedures, and guidelines.

Effective: September 4, 2013

Legislation: Senate Bill 67 - 130th General Assembly

(A) Any certified public accountant engaged to perform an audit pursuant to division (C) of section 117.11 of the Revised Code shall conduct the audit pursuant to the standards, procedures, and guidelines of the auditor of state for such audits. The auditor of state shall establish these standards, procedures, and guidelines by rule. The audit shall cover the period beginning with the termination date of the most recent audit conducted under this section or under section 117.11 or 117.114 of the Revised Code, and ending on the date specified by the auditor of state. The accountant shall inquire into the methods, accuracy, and legality of the accounts, records, files, and reports of the public office and shall note whether, in the accountant's opinion, the laws, rules, ordinances, and orders pertaining to the public office have been complied with.

(B) Any certified public accountant engaged to perform an agreed-upon procedure audit pursuant to section 117.114 of the Revised Code shall conduct the audit pursuant to the standards, procedures, guidelines, and reporting requirements adopted by rule of the auditor of state pursuant to that section.

(C) The certified public accountant shall have no authority to make formal findings of illegality, malfeasance, or gross neglect under this section or section 117.23 of the Revised Code.
