



## Ohio Revised Code

### Section 117.18 Auditor and designated employee - powers.

Effective: July 1, 2009

Legislation: House Bill 525 - 127th General Assembly

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(A) The auditor of state and any employee designated by the auditor of state may, in the performance of any audit, issue and serve subpoenas and compulsory process or direct service thereof by a sheriff or constable, compel the attendance of witnesses and the production of records, administer oaths, and apply to a court of competent jurisdiction to punish for disobedience of subpoena, refusal to be sworn, refusal to answer as a witness, or refusal to produce records. Sheriffs and constables shall receive the same fees as for like services in similar cases. Witnesses shall receive the same fees and mileage as witnesses are provided under section 119.094 of the Revised Code.

(B) The auditor of state and any employee designated by the auditor of state may exercise any authority granted by this section on behalf of any public accountant conducting an audit pursuant to this chapter when so requested.

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