



Ohio Revised Code Section 117.41 Unauditable offices.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

If the auditor of state or a public accountant auditing a public office determines that the office cannot be audited because its accounts, records, files, or reports have been improperly maintained, the person making the determination may declare the public office to be unauditable. A public office declared to be unauditable shall follow the procedures established by the auditor of state to bring its accounts, records, files, or reports into an auditable condition. If the public office fails to make reasonable efforts and continuing progress to bring its accounts, records, files, or reports into an auditable condition within ninety days after being declared unauditable, the auditor of state shall request legal action pursuant to section 117.42 of the Revised Code to compel the public office to bring its accounts, records, files, or reports into an auditable condition.
