



Ohio Revised Code

Section 117.43 Rules for requirements for accounting and financial reporting for public offices other than state agencies.

Effective: July 1, 1985

Legislation: House Bill 201 - 116th General Assembly

(A) The auditor of state may prescribe by rule, requirements for accounting and financial reporting for public offices other than state agencies.

Rules adopted pursuant to this section may refer to publications of government agencies or private organizations recommending systems or standards to be followed in governmental accounting and financial reporting.

(B) Except as otherwise provided in section 126.22 of the Revised Code or as otherwise provided by law, no state agency shall enter into a contract for auditing or accounting services without the approval of the auditor of state except with funds derived from nonpublic sources. The provisions of this section shall not apply to the legislative branch of government.
