



## Ohio Revised Code

### Section 149.10 Submission of audit reports.

Effective: September 30, 2025

Legislation: House Bill 96

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All boards, commissions, agencies, institutions, and departments in the executive branch of state government shall submit to the auditor of state a copy of each formal internally or independently produced audit report, as well as any management study or report that recommends changes that would affect the auditing system. Pursuant to section 117.43 of the Revised Code, no such report shall be produced without the approval of the auditor of state.

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