



Ohio Revised Code

Section 319.11 Annual county financial report.

Effective: April 9, 2025

Legislation: House Bill 497

The county auditor shall prepare a financial report of the county for the preceding fiscal year in such form as prescribed by the auditor of state and by such date as required under section 117.38 of the Revised Code. Upon completing the report, the county auditor shall publish notice that the report has been completed and is available for public inspection at the office of the county auditor. The notice shall be published once using at least one of the following methods:

- (A) In the print or digital edition of a newspaper of general circulation in the county;
- (B) On the official public notice web site established under section 125.182 of the Revised Code;
- (C) On the web site and social media account of the county.

The report shall contain at least the information required by section 117.38 of the Revised Code, and a copy shall be filed with the auditor of state.

No county auditor shall fail or neglect to prepare the report or publish notice of completion of the report as required by this section.
