



Ohio Revised Code

Section 3316.042 Performance audits of school district.

Effective: April 10, 2001

Legislation: Senate Bill 345 - 123rd General Assembly

The auditor of state, on the auditor of state's initiative, may conduct a performance audit of a school district that is under a fiscal caution under section 3316.031 of the Revised Code, in a state of fiscal watch, or in a state of fiscal emergency, in which the auditor of state reviews any programs or areas of operation in which the auditor of state believes that greater operational efficiencies or enhanced program results can be achieved.

The auditor of state shall conduct a performance audit of a school district that is under a fiscal caution, in a state of fiscal watch, or in a state of fiscal emergency if requested by the state superintendent of public instruction.

The cost of a performance audit conducted under this section shall be paid by the department of education.

A performance audit under this section shall not include review or evaluation of school district academic performance.
