



Ohio Revised Code

Section 3316.042 Performance audits of school district.

Effective: September 28, 2016

Legislation: House Bill 390 - 131st 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, in consultation with the department of education and the office of budget and management, shall determine for which school districts to conduct performance audits under this section. Priority shall be given to districts in fiscal distress, including districts employing fiscal practices or experiencing budgetary conditions that could produce a state of fiscal watch or fiscal emergency, as determined by the auditor of state, in consultation with the department and the office of budget and management.

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

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