



## Ohio Revised Code

### Section 3319.06 Internal auditor authorized - contract - evaluation.

Effective: September 24, 2012

Legislation: Senate Bill 316 - 129th General Assembly

---

(A) The board of education of each city, exempted village, or local school district may create the position of internal auditor. Any person employed by the board as an internal auditor shall hold a valid permit issued under section 4701.10 of the Revised Code to practice as a certified public accountant or a public accountant.

(B) The board shall execute a written contract of employment with each internal auditor it employs. The contract shall specify the internal auditor's duties, the salary and other compensation to be paid for performance of those duties, the number of days to be worked, the number of days of vacation leave, if any, and any paid holidays in the contractual year. The salary and other compensation prescribed by the contract may be increased by the board during the term of the contract but shall not be reduced during that term unless such reduction is part of a uniform plan affecting employees of the entire district. The term of the initial contract shall not exceed three years. Any renewal of the contract shall be for a term of not less than two years and not more than five years.

The internal auditor shall be directly responsible to the board for the performance of all duties outlined in the contract. If the board does not intend to renew the contract upon its expiration, the board shall provide written notice to the internal auditor of its intention not to renew the contract not later than the first day of June of the year in which the contract expires. If the board does not provide such notice by that date, the internal auditor shall be deemed reemployed for a term of one year at the same salary plus any increments that may be authorized by the board. Termination of an internal auditor's contract shall be pursuant to section 3319.16 of the Revised Code.

(C) Each board that employs an internal auditor shall adopt procedures for the evaluation of the internal auditor and shall evaluate the internal auditor in accordance with those procedures. The evaluation based upon the procedures shall be considered by the board in deciding whether to renew the internal auditor's contract of employment. The establishment of an evaluation procedure shall not create an expectancy of continued employment. Nothing in this section shall prevent the board from making the final determination regarding the renewal or nonrenewal of the contract of an



AUTHENTICATED,  
OHIO LEGISLATIVE SERVICE  
COMMISSION  
DOCUMENT #244854

internal auditor.