Ohio Revised Code
Section 3772.061 Internal auditing department.
Effective: September 10, 2010
Legislation: House Bill 519 - 128th General Assembly

The executive director of the commission shall appoint the number of professional, technical, and clerical employees that is necessary, in the executive director's reasonable opinion, for conducting internal audits, as an internal auditing department, of the commission. The professional and technical employees so appointed shall be qualified by education, licensing (if relevant), and experience to perform the internal audit function successfully and efficiently. These employees, together with clerical employees necessary for their support, shall be assigned only to the internal audit function and not to any other function of the commission.

The internal auditing department, at reasonable intervals and as necessary, shall conduct internal audits of the commission. The internal audits shall audit the accounts and transactions of the commission, ascertain the condition of funds used by the commission, and make an inventory of the funds and of the assets under the control of the commission. The report of an internal audit shall be signed by the employee who was principally responsible for conducting the internal audit. A copy of the signed report shall be forwarded to the commission and to the auditor of state. The report is not a public record that is open to public inspection and copying until it has been forwarded as required by the preceding sentence.