



## Ohio Revised Code Section 4701.19 Records.

Effective: March 30, 1999

Legislation: Senate Bill 200 - 122nd General Assembly

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(A) All statements, records, schedules, working papers, and memoranda made by a certified public accountant or public accountant incident to or in the course of professional service to clients by the accountant, except reports submitted by a certified public accountant or public accountant to a client, shall be and remain the property of the accountant in the absence of an express agreement between the accountant and the client to the contrary. No statement, record, schedule, working paper, or memorandum of that nature shall be sold, transferred, or bequeathed without the consent of the client or the client's personal representative or assignee to any person other than one or more surviving partners or new partners of the accountant.

(B) The statements, records, schedules, working papers, and memoranda made by a certified public accountant or public accountant incident to or in the course of performing an audit of a public office or private entity, except reports submitted by the accountant to the client, are not a public record. Statements, records, schedules, working papers, and memoranda that are so made in an audit by a certified public accountant or public accountant and that are in the possession of the auditor of state also are not a public record. As used in this division, "public record" has the same meaning as in section 149.43 of the Revised Code.

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