



Ohio Revised Code

Section 5103.0323 Audit prior to renewal of certificate.

Effective: January 1, 2025

Legislation: House Bill 33

(A) As used in this section, "American institute of certified public accountants auditing standards" and "AICPA auditing standards" mean the auditing standards published by the American institute of certified public accountants.

(B) Not later than two years after the date of certification, and at least every two years thereafter, a private child placing agency or private noncustodial agency shall provide the department of children and youth evidence of an independent financial statement audit performed by a licensed public accounting firm following applicable AICPA auditing standards for the two most recent fiscal years.

(C) The independent audits must demonstrate that the agency operated in a fiscally accountable manner as determined by the department of children and youth.

(D) The director of children and youth may adopt rules as necessary to implement this section. The director shall adopt the rules in accordance with section 119.03 of the Revised Code.
