Guide to the Rule-Making Process of the Ohio Auditor of State

About The Auditor of State

As one of five independently elected statewide offices under Ohio's Constitution, the Auditor of State's office strives for clean, accountable, and efficient governments for the people of Ohio.

With a statewide staff of approximately 800 auditors and other professionals, the Auditor of State's office is responsible for auditing all public offices in Ohio — more than 5,900 entities — including cities, counties, villages, townships, schools, state universities, and public libraries as well as all state agencies, boards, and commissions.

The Auditor's office also offers performance auditing for state and local public offices, identifies and investigates fraud in public agencies, provides financial services to local governments, and promotes transparency in government.

Mission Statement

As Ohio's chief compliance officer, the Auditor of State makes Ohio government more efficient, effective, and transparent by placing checks and balances on state and local governments for taxpayers.

Agency Rule-Making Authority

The Auditor of State has rule-making authority under Ohio Revised Code § 117.20. This includes the authority to promulgate (adopt, amend, and rescind) those rules necessary to execute the duties of the office as set forth in Chapter 117 of the Ohio Revised Code. Specifically, the Auditor of State is authorized to promulgate rules establishing standards, procedures, and guidelines for independent public accountants performing audits on public offices, prescribing generally accepted accounting standards and financial reporting procedures for public offices, and establishing requirements for annual financial reports by public offices. All such administrative rules adopted by the Auditor of State are in Chapter 117 of the Ohio Administrative Code.

Rule-Making Process and Public Participation in that Process

1. The Auditor of State identifies the need for any new rule, amendment to a rule, or rescission of an existing rule due to changes in law or operations. Administrative rules are drafted, and reviewed every five years as required by law, by the Auditor of State's legal staff in cooperation with legislative staff and any other members of the staff having

expertise in the subject matter of the rule. This process involves consultation with appropriate state and local government agencies, statewide organizations of local government officials, accounting professionals, and other interested persons to gather input on the proposed rule-making action.

2. At least 65 days before its adoption, a proposed rule is filed with The Joint Committee on Agency Rule Review (JCARR), the Legislative Service Commission (LSC), and the Secretary of State. Under the provisions of Ohio Revised Code § 117.20, the Auditor of State is not required to file a summary and fiscal analysis along with a proposed rule filed with JCARR, LSC, and the Secretary of State.

3. At least 35 days before the date set for a public hearing on the rule, the Auditor of State mails or emails notice of the hearing to each public office that will be affected by the rule-making action, and to each statewide organization representing persons who will be affected by the rule-making action. In addition, reasonable notice of the public hearing may be digitally posted in the Register of Ohio.

4. Any individual or organization may request a copy of the proposed rule. Within five days after receipt of the request, a copy of the proposed rule will be mailed or emailed to the individual or organization that made the request.

5. At least 35 days after the notice of public hearing is provided to individuals and organizations affected by the proposed rulemaking, the public hearing is conducted on the date, and at the time and place specified in the public hearing notice. The Auditor of State's office welcomes the participation of all interested parties and will consider all comments from the public on any proposed rule. Participants may choose to present their testimony at the hearing either orally or in writing. Any member of the public who is unable to attend the public hearing is welcome to send comments in writing or by email to the Auditor of State's Office.

6. If, after considering all public comments, the Auditor of State's office decides not to make any changes to the proposed rule, an effective date is designated for the rule, and the rule is filed in its final form with JCARR, LSC, and the Secretary of State. The rule can take effect no earlier than 10 days from the date of the rule's final filing with the three agencies listed above.

Auditor of State Contact Information

The Auditor of State encourages public participation of all interested or affected parties in the rule-making process and remains committed to promulgating rules that promote efficiency and professional service. If you have questions or would like additional information about the Auditor of State's rule-making procedures, feel free to call, write, or email this office as follows:

Attention: Legal Division
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Email: ContactUs@ohioauditor.gov
Website: www.ohioauditor.gov/