

## AUDITS

In accordance with State statutes, all District financial records are subject to audit by the Bureau of Inspection and Supervision of Public Offices of the Auditor of State's office. The Board has the right to request an independent audit with the approval of the Auditor of State's office.

A copy of the Auditor's report is placed on file in the Auditor of State's office; another copy is submitted to the Board. The Board makes the audit report available for public inspection.

[Adoption date: December 19, 1990]

[Re-adoption date: October 16, 1997]

[Re-adoption date: August 21, 2014]

LEGAL REFS.: ORC 117.10; 117.11; 117.12; 117.26; 117.27  
3313.29