

| Executive | As Passed by the House | As Passed by the Senate | As Enacted |
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| AUDCD1 Rule Summaries, Analyses, and Notifications under the JCARR Rule-Making Process | | | |
| R.C. 111.15, 117.20 Eliminates the exception that authorized the Auditor of State to not prepare a rule summary and fiscal analysis of proposed auditing rules as part of the rule-making procedure required under current law. Authorizes the Auditor of State to send notices of public hearings on proposed auditing rules and to transmit copies of those rules by electronic mail. Fiscal effect: Potential increase in administrative costs under the GRF appropriation item 070321, Operating Expenses, to prepare rule summaries and fiscal analyses of proposed rules. Some of these costs may be offset by allowing hearing notices and copies of proposed rules by e-mail rather than standard mail. | R.C. 111.15, 117.20 Same as the Executive. Same as the Executive. Fiscal effect: Same as the Executive. | R.C. 111.15, 117.20 Same as the Executive. Same as the Executive. Fiscal effect: Same as the Executive. | R.C. 111.15, 117.20 Same as the Executive. Same as the Executive. Fiscal effect: Same as the Executive. |

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AUDCD2 Fiscal Watch/Emergency Technical Assistance

Section: 223.10

Requires that GRF appropriation item 070403, Fiscal Watch/Emergency Technical Assistance, be used to pay the expenses incurred for fiscal watch or fiscal emergency activities under R.C. 118 and R.C. 3316. Specifies that these qualifying expenses include but are not limited to: (1) duties related to the determination or termination of fiscal watch or fiscal emergency of municipal corporations, counties, townships, or school districts; (2) development of preliminary accounting reports; (3) performance of annual forecasts; (4) provision of performance audits; and (5) supervisory, accounting, or auditing services for the municipal corporations, counties, townships, or school districts.

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Same as the Executive.

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DASCD10 Surety Bonds for State Elected Office Holders and Other Officials

R.C. 109.06, 111.02, 113.02, 117.03, 121.11

R.C. 109.06, 111.02, 113.02, 117.03, 121.11

R.C. 109.06, 111.02, 113.02, 117.03

R.C. 109.06, 111.02, 113.02, 117.03

(1) Eliminates the requirement that statewide elected office holders give a surety bond to the state that has been issued by a surety provider approved by the Governor, and instead allows the bond to be issued by any surety provider authorized to do business in the state.

(1) Same as the Executive.

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(2) Removes the requirement for the Governor to approve surety and fix the amounts of surety for bonds of cabinet-level department appointees (but maintains the current law's minimum threshold of \$10,000 for such surety bonds). Allows DAS to procure a schedule in addition to a blanket bond from a duly authorized corporate surety provider authorized to do business in the state instead of from any duly authorized corporate surety for such appointees and any other officer the Governor designates.

(2) Same as the Executive.

(2) No provision.

(2) No provision.

(3) Removes the current authority for the director of each department, with the Governor's approval, to require any officer or employee in the director's department, to give a surety bond.

(3) Same as the Executive.

(3) No provision.

(3) No provision.

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FCCCD14 Approval of School District Energy Conservation Measures

R.C. 133.06, 3313.372

No provision.

R.C. 133.06, 3313.372

Requires that when an architect, professional engineer, or other entity hired by a district board of education provides an analysis of potential energy conservation measures to the district board the baseline analysis of actual energy consumption data for the preceding three years include a utility energy consumption baseline based only on the actual energy consumption data for the preceding twelve months.

R.C. 133.06, 3313.372

Same as the House.

R.C. 133.06, 3313.372

Same as the House.

Requires that SFC approve a school district board's request for approval to incur indebtedness only after SFC, in addition to determining that the board's findings are reasonable as under continuing law, determines that the request for approval is complete, and the installations, modifications, or remodeling are consistent with any project to construct or acquire classroom facilities, or to reconstruct or make additions to existing classroom facilities under a state-assisted school facilities project.

Same as the Executive.

Same as the Executive.

Same as the Executive.

Permits SFC, in consultation with the Auditor of State, to deny a request to incur indebtedness from a district board declared to be in a state of fiscal watch, upon determining the expenditure of funds is not

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| in the best interest of the district. | | | |
| Prohibits a board of education of a school district that has been declared to be under fiscal emergency from submitting a request without submitting evidence that the installations, modifications, or remodeling have been approved by the district's financial planning and supervision commission. | Same as the Executive. | Same as the Executive. | Same as the Executive. |
| Prohibits the board of a school district for which the Superintendent of Public Instruction is required to establish an academic distress commission from submitting a request to incur indebtedness without receiving prior approval of the academic distress commission. | Same as the Executive. | Same as the Executive. | Same as the Executive. |
| Requires that the terms of an installment contract for energy savings measures provide that all payments, except payments for repairs and obligations on premature contract termination, be stated as a percentage of savings and avoided costs attributable to one or more measures to be taken over a defined period of time. | Same as the Executive. | Same as the Executive. | Same as the Executive. |
| Requires that payments be made only to the extent that the projected savings and avoided costs actually occur. | Same as the Executive, but removes "avoided costs". | Same as the House. | Same as the House. |
| No provision. | Requires a contractor to warrant and guarantee that the energy conservation measures will realize guaranteed savings and to provide an energy guarantee bond for the full term of the contract, including any partial guarantee year. | Same as the House, but removes the requirement that the contractor provide an energy guarantee bond for the full term of the contract. Instead, specifies that the contractor is responsible to pay an amount equal to any savings shortfall. | Same as the Senate. |

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| No provision. | Authorizes SFC to shorten the term of any new energy conservation measures installment contract to three years. | No provision. | No provision. |
| Fiscal effect: The provision may limit the ability of certain school districts to receive SFC approval to incur indebtedness to finance a school district energy conservation measure. Under current law, SFC is required to approve a district's request if SFC determines that the district's analysis of its proposed energy conservation measure is reasonable. | Fiscal effect: Same as the Executive. | Fiscal effect: Same as the Executive. | Fiscal effect: Same as the Executive. |

Executive - H.B. 35

As Passed by the House - H.B. 35 & H.B. 51

As Passed by the Senate - H.B. 51

As Enacted - H.B. 51

DOTCD30 Performance Audit of the Department of Transportation

Section: 701.10

Requires the Auditor of State to conduct a performance audit of ODOT.

No provision.

No provision.

No provision.

Fiscal effect: Costs to ODOT depend on the scope and duration of the audit and the amount charged by the Auditor of State to carrying out the performance audit. ODOT paid \$323,000 to the Auditor of State for its performance audit in the FY 2012-FY 2013 biennium.