
Executive**AUDCD2 Costs Assessed to the Uniform Accounting Network Fund****R.C. 117.101**

Removes the requirement that the Director of Budget and Management approve assessments to be charged against the Uniform Accounting Network Fund (Fund 6750) to pay for administrative costs that the Auditor of State determines can be attributed to the operation of the Uniform Accounting Network.

Fiscal effect: None.

AUDCD3 Cost Recovery for Audits of Local Public Offices**R.C. 117.13**

Repeals the authority of the Auditor to recover certain local public office audit costs. Eliminates the authority to fund vacation and sick leave costs of assistant auditors performing the audits, employees, and typists from the GRF.

Eliminates the authority to pay necessary travel and hotel expenses of deputy inspectors and supervisors of public offices from the state treasury. Requires, instead, that the Auditor establish rates by rule to be charged to public offices for recovering the costs of audits of local public offices.

Fiscal effect: Local governments would now pay these costs through the newly established cost recovery plan.

AUDCD1 Fiscal Watch/Emergency Technical Assistance**Section: 225.10**

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. Reappropriates the unexpended, unencumbered portion of the line item at the end of FY 2012 for the same purpose in FY 2013.
