

Executive	As Passed by the House	As Passed by the Senate	As Reported by Conference Committee
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**ADJCD1 National Guard Benefits**

**Section: 205.10**

(1) Requires GRF appropriation item 745407, National Guard Benefits, to be used for the purpose of paying reimbursement of active duty members for life insurance premiums (R.C. 5919.31), death benefits where an active duty member dies while performing active duty (R.C. 5919.33), and administrative costs of the associated programs.

(2) Permits the Director of Budget and Management, if necessary in order to pay benefits pursuant to R.C. 5919.31 and 5919.33 in a timely manner, to transfer appropriation from any appropriation item used by the Adjutant General to GRF appropriation item 745407, National Guard Benefits. Allows the Adjutant General to seek Controlling Board approval to restore the appropriation in any appropriation item from which such a transfer was made.

(3) Requires, for active duty members of the National Guard who died after October 7, 2001, while performing active duty, the death benefit being paid pursuant to R.C. 5919.33 be paid to the beneficiary or beneficiaries designated on the member's Servicemembers' Group Life Insurance Policy.

**Section: 205.10**

(1) Same as the Executive.

(2) Same as the Executive.

(3) Same as the Executive.

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ADJCD2 State Active Duty Costs

**Section: 205.10**  
 Earmarks, in each fiscal year, \$50,000 of GRF appropriation item 745409, Central Administration, for the purpose of paying expenses related to state active duty of members of the Ohio organized militia, in accordance with a proclamation of the Governor. Specifies that expenses include, but are not limited to, the cost of equipment, supplies, and services.

**Section: 205.10**  
 Same as the Executive.

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**OBMCD2 Office of Internal Auditing Changes**

R.C. 124.341, 126.45 - 126.48, 3770.06, 5703.21	R.C. 124.341, 126.45 - 126.48, 3770.06, 5703.21	R.C. 124.341, 126.45 - 126.48, 3770.06, 5703.21	R.C. 124.341, 126.45 - 126.48, 3770.06, 5703.21
(1) Changes the name of the Office of Internal Auditing (OIA) to the Office of Internal Audit.	(1) Same as the Executive.	(1) Same as the Executive.	(1) Same as the Executive.
(2) Adds the Rehabilitation Services Commission (renamed in the bill to the Opportunities for Ohioans with Disabilities Agency), the Public Utilities Commission of Ohio, the Adjutant General, and the State Lottery Commission to the list of state agencies OIA is required to audit annually.	(2) Same as the Executive, but retains the name of the agency.	(2) Same as the Executive.	(2) Same as the Executive.
(3) Permits OIA, on request, to conduct an internal audit of other bodies, offices, or agencies of state government and requires that any body, office, or agency requesting an internal audit be charged an amount sufficient to cover the costs of the audit.	(3) Same as the Executive.	(3) Same as the Executive.	(3) Same as the Executive.
(4) Requires OIA to periodically audit systems and controls of state agencies pertaining to information technology rather than electronic data processing.	(4) Same as the Executive.	(4) Same as the Executive.	(4) Same as the Executive.
(5) Provides that state agency audits are to be directed, rather than conducted, by staff of OIA.	(5) Same as the Executive.	(5) Same as the Executive.	(5) Same as the Executive.
(6) States that (a) an internal audit report that meets the definition of a security record under the Public Records Law and (b) any	(6) Same as the Executive.	(6) Same as the Executive.	(6) Same as the Executive.

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information derived from state tax returns or return information are not public records.			
(7) Requires at least one member of the State Audit Committee to be familiar with information technology systems and services.	(7) Same as the Executive.	(7) Same as the Executive.	(7) Same as the Executive.
(8) Clarifies that for existing requirements related to subject matter expertise for Committee members, at least one member, rather than one member only, must possess expertise in the relevant subject matter areas.	(8) Same as the Executive.	(8) Same as the Executive.	(8) Same as the Executive.
(9) Requires the Committee to evaluate whether internal audits directed by OIA conform to the Institute of Internal Auditors' International Professional Practices Framework for Internal Auditing, rather than ensure that the audits conform to the Institute's Standards for the Professional Practice of Internal Auditing.	(9) Same as the Executive.	(9) Same as the Executive.	(9) Same as the Executive.
(10) Requires the State Lottery Commission to establish an annual internal audit plan, instead of an internal audit program, and submit the plan to OIA rather than the Auditor of State.	(10) Same as the Executive.	(10) Same as the Executive.	(10) Same as the Executive.
(11) Requires the State Lottery Commission to submit the annual report at the end of each fiscal year to OIA, instead of the Auditor, specifying the audit work completed for that fiscal year and compliance with the internal audit plan.	(11) Same as the Executive.	(11) Same as the Executive.	(11) Same as the Executive.

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Fiscal effect: The budget allocates \$3.6 million in FY 2014 and \$3.7 million in FY 2015 for OIA operations from the Accounting and Budgeting Fund (Fund 1050), a slight increase from the \$3.5 million estimated for FY 2013. These amounts permit OIA to hire an additional staff auditor via the elimination of a vacant administrative assistant position. Funding for OIA activities is supported through direct charges for staff time to the agencies involved in OIA audits and a portion of the accounting and budgeting payroll check-off charged to the agencies under OIA jurisdiction.

Fiscal effect: Same as the Executive.

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