

Executive

AUDCD1 Performance audits of local governments

R.C. *118.041, 118.04*

Authorizes the Auditor of State, on the Auditor's own initiative, to conduct a performance audit of a municipal corporation, county, or township that is under fiscal caution, fiscal watch, or fiscal emergency.

Specifies that the cost of a performance audit undertaken in the above circumstances must be reimbursed from an appropriation for that purpose, and authorizes the Controlling Board, upon request by the Auditor of State, to provide sufficient funds for these purposes by approving the transfer of, or by increasing, an existing appropriation.

Fiscal effect: Potential increase in costs to the Auditor of State to conduct performance audits of certain local governments, presumably to be paid from appropriation item 070602, Public Audit Expense - Local Government. These cost increases could be offset through a transfer of cash from the Controlling Board to the Public Audit Expense Fund - Local Government (Fund 4220).

Executive**DASCD44 Classification plan rule rescission****Section: 701.20**

Specifies that the following Ohio Administrative Code (OAC) rules in effect on June 30, 2015 be permanently rescinded upon the effective date of the amendments to R.C. 124.14 and 124.15: (1) OAC rule 123:1-7-15 (state managerial and supervisory classifications); (2) OAC rule 123: 1-7-21 (classification for the Office of Attorney General); (3) OAC rule: 123-1-7-24 (classifications for the Office of the Secretary of State); (4) OAC rule 123:1-7-25 (classifications for the Office of the Auditor of State); and (5) OAC rule 123:1-7-26 (classifications for the Office of Treasurer of State).
