

Executive

As Passed by the House

As Passed by the Senate

AUDCD3 Distribution of forfeiture proceeds

R.C. 117.54, 2981.13

R.C. 117.54, 2981.13

No provision.

Permits the Auditor of State, when the Auditor is substantially involved in the seizure of forfeited property as part of a law enforcement investigation, to receive a share of the proceeds of the forfeiture.

Same as the House.

No provision.

Creates the Auditor of State Investigation and Forfeiture Trust Fund to receive these proceeds, and requires the Auditor to follow the same procedures in managing and using the Fund (including a prohibition against using the proceeds to pay for operating costs unrelated to law enforcement, and filing an annual report of the ways the proceeds were used with the Attorney General) as other law enforcement agencies that receive forfeiture proceeds.

Same as the House.

**Fiscal effect: Potential increase in revenues to offset costs associated with the seizure of property from law enforcement investigations.**

**Fiscal effect: Same as the House.**

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<p><b>AUDCD4</b>      <b>Fiscal emergency declarations</b></p>	<p><b>R.C.      118.023</b></p>	<p><b>R.C.      118.023, Sections 115.10 - 115.12</b></p>
<p>No provision.</p>	<p>Requires the Auditor of State to declare that a fiscal emergency condition exists in a municipal corporation, county, or township if the municipal corporation, county, or township in which a fiscal watch exists has not made reasonable proposals or otherwise taken action to discontinue or correct the fiscal practices or budgetary conditions that prompted the declaration of fiscal watch, if the auditor determines a fiscal emergency is necessary to prevent further decline.</p>	<p>Same as the House, but eliminates this provision two years from the effective date of the bill.</p>
<p>No provision.</p>	<p>Reduces from 120 days to 90 days the amount of time a municipal corporation, county, or township for which fiscal watch has been declared is given to submit to the Auditor of State its financial recovery plan.</p>	<p>Same as the House.</p>

**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.

**R.C.      118.041, 118.04**

Same as the Executive.

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**R.C.      118.041, 118.04**

Same as the Executive.

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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).

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

AUDCD5 Parental Engagement Pilot Program

No provision.

No provision.

R.C. 3314.39, Section 223.10

Establishes the five-year Parental Engagement Pilot Program with the Dayton Early College Academy Prep, Inc. (DECA Prep, Inc.) community school to provide and study the effects of mandated parent engagement on the performance of low-performing students.

No provision.

No provision.

Requires the Auditor of State to administer the pilot program and certify to the Director of Budget and Management the additional amounts of funding to be paid to the community school for purposes of this pilot project.

No provision.

No provision.

Requires DECA Prep to enter into an agreement with an institution of higher education in the state to design and perform a five-year study on the pilot project.

No provision.

No provision.

Authorizes DECA Prep to require parents of students identified as low-performing to agree to attend coaching classes and ensure that their children complete the additional requirements under the pilot project as a condition of enrollment.

No provision.

No provision.

Specifies that a parent's failure to comply with the requirements of the agreement will result in the school's denial of the student's enrollment for the following school

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No provision.

No provision.

year.

Earmarks up to \$100,000 in each fiscal year from appropriation item 070602, Public Audit Expense - Local Government, to be used to develop and fund the pilot project for DECA Prep. Requires the Auditor of State, in conjunction with the Superintendent of Public Instruction and DECA Prep, to develop the parameters of the project and guidelines for the disbursement of money.

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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).

Section: 701.20

Same as the Executive.

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Same as the Executive.

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**Community Schools**

EDUCD142

Community school surety bond

No provision.

No provision.

**R.C. 3314.50**

Permits, in lieu of the surety bond or cash payment guarantee required to be paid by a community school under current law, a written guarantee of payment that obligates the sponsor or operator to pay the costs of audits conducted by the Auditor of State up to \$50,000.

No provision.

No provision.

Specifies that any such written guarantee is binding upon any successor sponsor or operator.

No provision.

No provision.

Requires ODE to notify the Auditor of State when a community school is to open and to provide the certification of the school's sponsor of compliance with all legal preconditions to opening, including the filing of a surety bond, deposit of cash guarantee, or written guarantee of payment.

No provision.

No provision.

Prohibits a community school that is subject to these provisions from maintaining or continuing its operations absent the ongoing provision of a surety bond, a cash deposit, or a written guarantee.

**Fiscal effect: Minimal increase in administrative costs for community school sponsors, operators, and ODE.**

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LOCCD12 Traffic camera fine receipts and Local Government Fund payment adjustments

R.C. 5747.51, 4511.0915, 5747.50, 5747.502, 5747.53

R.C. 5747.51, 4511.0915, 5747.50, 5747.502, 5747.53

No provision.

Requires any local authority that has operated a traffic camera between March 23, 2015, and June 30, 2015, to file either of the following with the Auditor of State on or before July 31, 2015: (1) If the local authority has complied with the traffic camera law, a statement of compliance with the traffic camera law; (2) If the local authority has not complied with the traffic camera law, a report including the civil fines the local authority has billed to drivers for any violation of any municipal ordinance that is based upon evidence recorded by a traffic camera.

Same as the House.

No provision.

Requires any local authority that has operated a traffic camera to submit either a report or statement of compliance, as discussed above, to the Auditor of State every three months, beginning July 1, 2015. Requires the report or statement of compliance to be filed within 30 days after the end of the three-month period.

Same as the House.

No provision.

Requires the Auditor of State to immediately forward these reports or statements of compliance to the Tax Commissioner for purposes of calculating Local Government Fund (LGF) distributions. Requires the Auditor of State to notify the Tax Commissioner when political subdivisions have failed to make the required filings and when political subdivisions that were the subject of such a notification make the required filings.

Same as the House.

No provision.

Reduces Local Government Fund (LGF) payments to subdivisions required to file a report of fine receipts in an

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No provision.	<p>amount equal to the gross amount of traffic camera fine receipts reported by the subdivision.</p> <p>Eliminates LGF payments to a subdivision that is required to but does not submit such a report or statement until the subdivision files the required reports or statements. Requires the LGF payments to resume according to current law once a political subdivision complies with the filing requirements under the provision.</p>	Same as the House.
No provision.	<p>Redistributes LGF payments withheld from a noncomplying subdivision on a pro rata basis to other political subdivisions within that subdivision's county.</p> <p><b>Fiscal effect: Potential loss of LGF distributions for certain political subdivisions.</b></p>	<p>Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>