



Ohio Legislative Service Commission

Synopsis of House Committee Amendments*

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Sub. S.B. 4

129th General Assembly

(H. State Government and Elections and H. Finance and Appropriations)

Exempts the offices of the Attorney General, Auditor of State, Governor, Secretary of State, and Treasurer of State and agencies of the legislative and judicial branches from performance audits.

Specifies the performance audits must be conducted in the same manner as audits conducted by the Auditor of State under continuing law.

Requires the Auditor of State to determine the scope of a performance audit, but to consider, if appropriate, supervisory and subordinate level operations in the agency being audited.

Removes a provision that requires, within 30 days of a performance audit's completion, the Auditor to submit a report of the completed audit to the Governor, House Speaker and Minority Leader, Senate President and Minority Leader, and Inspector General.

Requires every state agency performance audited under the bill to accept comments regarding the performance audit from interested parties.

Requires the comment period to begin on the day following the release date of the performance audit and to conclude at the end of the 14th day following the release date.

Requires the agency to make all comments available to the public on the 21st day following the release date.

Requires the agency to determine how to accept comments.

If an agency does not fully implement recommendations within three months, as opposed to one year, after a performance audit is completed, requires the agency to: (1) file a report explaining why the agency has not implemented the recommendations and

* This synopsis does not address amendments that may have been adopted on the House Floor.

(2) provide testimony explaining why the agency has not implemented the recommendations to the House and Senate committees having jurisdiction over the agency's programs and activities.

Requires the comments submitted to the agency by interested parties during the comment period to be attached to the required report.

If an agency does not fully implement a recommendation within one year after the comment period ends, requires the agency to file a report with the Governor, Auditor of State, House Speaker and Minority Leader, and Senate President and Minority Leader justifying why the recommendation has not or will not be implemented.

Requires the Auditor of State annually to submit a report to the Governor, the House Speaker and Minority Leader, and the Senate President and Minority Leader describing (1) whether state agencies that received performance audits during the immediately preceding year implemented the audit recommendations and (2) the amount of money saved as a result of the implementation.

Requires the Auditor of State to establish a process for obtaining the information required for the report.

Notwithstanding the requirement regarding the selection of the specific agencies to be performance audited, requires the initial performance audits to be of the Department of Education, the Department of Job and Family Services, the Department of Transportation, and one other state agency.¹

Specifies that the above requirement is met if an agency not listed in the footnote requests a performance audit.

Requires the Governor to select an agency not listed in the footnote if no such agency requests a performance audit.

Requires the Auditor of State to conduct a performance audit of every agency that requests such an audit and of the agency the Governor selects.

¹ The audit must be of an office *other than* the Office of Budget and Management; the Environmental Protection Agency; or the departments of Education, Commerce, Administrative Services, Transportation, Agriculture, Natural Resources, Health, Job and Family Services, Public Safety, Mental Health, Developmental Disabilities, Insurance, Development, Youth Services, Rehabilitation and Correction, Aging, Alcohol and Drug Addiction Services, or Veterans Services.

Requires the Auditor of State to commence the initial four agency performance audits within 90 days of the bill's effective date.

Specifies that performance audits of additional agencies that request such an audit are to commence as soon as practicable as determined by the Auditor of State.

Removes a provision that clarifies that for performance audits, the costs of the audits are recovered by the Auditor of State as specified under the bill and not as specified in current law for audits.

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