

Executive

As Passed by the House

As Passed by the Senate

As Enacted

AUDCD3 Deputy Auditor of State CPA

No provision.

**R.C. 117.04**  
 Requires an individual to hold a CPA certificate in order to be appointed as Deputy Auditor of State.

No provision.

No provision.

AUDCD4 Continuance of fiscal watch provisions

No provision.

**R.C. 118.023, Section 105.20**  
 Repeals a future version of a statute, scheduled to take effect September 29, 2017, that would have eliminated the Auditor of State's ability to declare a fiscal emergency for a municipal corporation, county, or township that is under a fiscal watch, thereby also continuing the current statute which also reduces from 120 to 90 days, the amount of time such a local government under fiscal watch has to submit a financial recovery plan.

**R.C. 118.023, Section 105.20**  
 Same as the House.

**R.C. 118.023, Section 105.20**  
 Same as the House.

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**AUDCD5 Removal of local government fiscal officers**

No provision.	<p><b>R.C. 319.26, 321.37, 507.13, 733.78</b>                  Increases the time, from ten business days, to 30 calendar days, during which the Auditor of State must review a sworn affidavit and evidence against a local fiscal officer and must determine whether clear and convincing evidence supports allegations of misconduct.</p>	<p><b>R.C. 319.26, 321.37, 507.13, 733.78</b>                  Same as the House.</p>	<p><b>R.C. 319.26, 321.37, 507.13, 733.78</b>                  Same as the House.</p>
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**AUDCD2 Training for local fiscal officers**

No provision.	<p><b>R.C. 321.46, 507.12, 733.81</b>                  Adds cybersecurity to the list of subjects allowable for inclusion in the Auditor of State's and Treasurer of State's training of local officers.   <b>Fiscal effect: Unclear as to whether this would increase training costs charged to local fiscal officers. Training event proceeds are deposited into the Auditor of State Training Fund (Fund 5840) or the state fund which the Treasurer uses to support this training.</b></p>	<p><b>R.C. 321.46, 507.12, 733.81</b>                  Same as the House.   <b>Fiscal effect: Same as the House.</b></p>	<p><b>R.C. 321.46, 507.12, 733.81</b>                  Same as the House.   <b>Fiscal effect: Same as the House.</b></p>
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## AUDCD1 School district performance audits

**Section: 223.10**

Requires appropriation item 070409, School District Performance Audits, to be used by the Auditor of State, in consultation with the Department of Education and Office of Budget and Management, for expenses incurred in the Auditor of State's role relating to fiscal watch, fiscal caution, and fiscal emergency activities pursuant to section 3316.042 of the Revised Code.

**Section: 223.10**

Same as the Executive.

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**LIBCD7 DataOhio Initiative - Local Government Information Exchange Grant Program**

**R.C. 149.60, 149.61, 117.432, 117.58, 3375.03**

No provision.

Creates the DataOhio Board consisting of the five statewide officeholders, the Speaker of the House of Representatives, the President of the Senate, the Chancellor of the Board of Regents, the State Librarian, and other designees representing specified interests. Specifies that members serve without compensation but shall be reimbursed for their actual and necessary expenses related to their duties. Requires the Board to meet at least ten times per year, and requires the State Library to provide the meeting space.

No provision.

No provision.

No provision.

Requires the Board to make recommendations to the General Assembly and Auditor of State on the following: (1) online access to public records; (2) standards for open data use; (3) accounting standards for public office financial data; (4) metadata definitional standards for nonfinancial data to help with comparison and usage across public offices; (5) participation and affiliation of data.Ohio.gov with data.gov, the federal online data catalog. Requires the DataOhio Board to deliver a report on its recommendations to the General Assembly and Auditor of State

No provision.

No provision.

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No provision.	<p>not later than one year after the provision's effective date and by March 31 annually thereafter.</p> <p>Establishes the Local Government Information Exchange Grant Program so that a county, township, municipal corporation, or public library, or a regional planning commission, metropolitan planning organization, or regional council of governments on their behalf, may apply for a grant to post on the Internet data that meets the Program's requirements.</p>	No provision.	No provision.
No provision.	Requires the State Librarian to administer and adopt rules for the Program, including grant eligibility criteria and specifications for consistent formatting of data.	No provision.	No provision.
No provision.	Requires the State Librarian to disburse a \$10,000 grant to each applicant that meets the grant eligibility criteria, but specifies that the total amount of grants awarded cannot exceed the amount that can be funded with appropriations made by the General Assembly for the Program.	No provision.	No provision.
No provision.	Requires a public office that posts public records on its website or a state website to make its best efforts to post the records in an open format, to state in its public records policy which public records the public office posts online, and to submit this statement to the DataOhio Board, and specifies that a public office is not required to post public records to a website.	No provision.	No provision.

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No provision.	<p>Requires the Auditor of State, in consultation with the State Librarian, to establish and operate a website, data.Ohio.gov, that is to function as an online catalog of public records of public offices, and requires the Auditor of State to adopt rules specifying policies and procedures for the administration and operation of data.Ohio.gov.</p>	No provision.	No provision.
No provision.	<p>Requires the Auditor of State, by rule, to establish uniform accounting procedures and charts of accounts for use by all public offices, but specifies that their use is not required, and requires the Auditor of State to designate public offices that use these accounting procedures and charts of accounts as having earned a "DataOhio Transparency Award - Uniformity of Accounting."</p> <p><b>Fiscal effect: Potential increase in costs for the State Library to oversee the grant program. Funding for the grants under the program would depend on any amounts the General Assembly appropriates for this purpose. The Auditor of State will incur some costs to create the data.Ohio.gov website and for developing the uniform accounting procedures to be used under the DataOhio Program.</b></p>	No provision.	No provision.

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**MHACD6 Local ADAMHS boards audit reports**

**R.C. 340.03**

Removes the Auditor of State as an entity to which a local ADAMHS board must provide a copy of its annual fiscal audit report.

**Fiscal effect: Potential negligible decrease in costs to provide the report to the Auditor of State.**

**R.C. 340.03**

Same as the Executive.

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

**R.C. 340.03**

Same as the Executive.

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**R.C. 340.03**

Same as the Executive.

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

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SENCD3 **\*\*VETOED\*\*** General Assembly review of cabinet departments

		R.C. 101.88, 101.881, 101.882, 101.89, 117.46	R.C. 101.88, 101.881, 101.882, 101.89, 117.46
(1) No provision.	(1) No provision.	[**VETOED: (1) Establishes a procedure for the General Assembly to periodically review cabinet departments.**]	(1) Same as the Senate.
(2) No provision.	(2) No provision.	[**VETOED: (2) Requires the following departments to be reviewed during each even numbered General Assembly: (a) Office of Budget and Management; (b) Department of Administrative Services; (c) Department of Agriculture; (d) Department of Health; (e) Department of Public Safety; (f) Department of Developmental Disabilities; (g) Development Services Agency; (h) Department of Rehabilitation and Correction; (i) Department of Aging; (j) Department of Medicaid; (k) Office of the Adjutant General; and (l) Department of Higher Education.**]	(2) Same as the Senate.
(3) No provision.	(3) No provision.	[**VETOED: (3) Requires the following departments to be reviewed during each odd numbered General Assembly: (a) Department of Commerce; (b) Department of Transportation; (c) Department of Natural Resources;	(3) Same as the Senate.



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		(d) Department of Job and Family Services; (e) Department of Mental Health and Addiction Services; (f) Department of Insurance; (g) Department of Youth Services; (h) Environmental Protection Agency; (i) Department of Veterans Services; (j) Office of Health Transformation; (k) Public Utilities Commission; and (l) Department of Taxation.***]	
(4) No provision.	(4) No provision.	[***VETOED: (4) Permits the General Assembly to review a department that is not required to be reviewed.***]	(4) Same as the Senate.
(5) No provision.	(5) No provision.	[***VETOED: (5) Permits the General Assembly to abolish, terminate, or transfer a department by no other means except by enactment of a law, and to provide by law for the orderly, efficient, and expeditious conclusion of a department's business. Requires the rules, orders, licenses, contracts, and other actions made, granted, or performed by the department continue in effect according to their terms, unless the General Assembly provides otherwise by law. Permits the General Assembly to provide by law for the temporary or permanent transfer of some or all of a terminated or transferred department's functions and personnel to a successor department, board, or officer.***]	(5) Same as the Senate.

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(6) No provision.	(6) No provision.	[***VETOED: (6) Specifies that the abolition, termination, or transfer of a department does not cause the termination or dismissal of any claim pending against the department by any person, or any claim pending against any person by the department. Requires generally the Attorney General succeed the department with reference to any pending claim.***]	(6) Same as the Senate.
(7) No provision.	(7) No provision.	[***VETOED: (7) Requires, not later than three months after a General Assembly starts during which a department is scheduled to be reviewed, the President of the Senate and the Speaker of the House of Representatives each direct a standing committee to hold hearings to receive testimony from the department's chief executive officer and from the public.***]	(7) Same as the Senate.
(8) No provision.	(8) No provision.	[***VETOED: (8) Requires the committees to also review, consider, and evaluate the usefulness, performance, and effectiveness of the department.***]	(8) Same as the Senate.
(9) No provision.	(9) No provision.	[***VETOED: (9) Permits the Senate President and the Speaker of the House to defer a department's review until the next General Assembly during which the department is subject to review. Requires a deferred department be reviewed, without the option for deferment, the next time it is subject to review.***]	(9) Same as the Senate.

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(10) No provision.	(10) No provision.	[***VETOED: (10) Requires each department that is scheduled or identified for review to submit to the standing committee a report that contains specified information.***]	(10) Same as the Senate.
(11) No provision.	(11) No provision.	[***VETOED: (11) Places on each department the burden of demonstrating to the standing committee a public need for its continued existence. Requires, in determining whether a department has demonstrated that need, the standing committee to consider specified factors.***]	(11) Same as the Senate.
(12) No provision.	(12) No provision.	[***VETOED: (12) Requires, in the review of a department that issues a license to practice a trade or profession, the standing committee to consider specified factors.***]	(12) Same as the Senate.
(13) No provision.	(13) No provision.	[***VETOED: (13) Requires the Senate President and the Speaker of the House to notify the Chief of the Common Sense Initiative Office when a department is to be reviewed by a standing committee. Requires the Chief or the chief's designee to appear and testify before the committee, with respect to the department, and to testify on certain matters.***]	(13) Same as the Senate.
(14) No provision.	(14) No provision.	[***VETOED: (14) Permits, after completion of a department's evaluation review, the standing committee to publish a report of its findings and recommendations, and to furnish a copy of the report to the Clerk of the House or the Clerk of the Senate, as the case may be. Requires the Clerk furnish a copy to the Senate President, the Speaker	(14) Same as the Senate.

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<p>(15) No provision.</p>	<p>(15) No provision.</p>	<p>of the House, the Governor, and each affected department, and to make it available to the public on the General Assembly's website.***]</p> <p>[***VETOED: (15) Aligns the Auditor of State's schedule for conducting performance audits to the schedule for review of cabinet departments. Requires the performance audits to be completed before the end of the General Assembly during which they are conducted, and made available to the standing committee directed to review the audited department during the following General Assembly.***]</p> <p><b>Fiscal effect: There will be some increase in administrative costs for certain state departments to prepare the required report. Certain standing committees of the General Assembly will incur some administrative burden to prepare and publish a report on their findings and recommendations. There will be little to no additional cost to the Auditor of State to conform to the timing of performance audits.</b></p>	<p>(15) Same as the Senate.</p> <p><b>Fiscal effect: Same as the Senate.</b></p>

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**LOCCD3 Municipal annual reports not required to be filed with Auditor of State**

**R.C. 705.22**

Removes the Auditor of State from the list of entities to which a municipality is required to provide its annual report, but retains the municipal library and any citizen applying for a copy of the report as recipients.

**R.C. 705.22**

Same as the Executive.

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Same as the Executive.