

Executive

In House Finance

AUDCD9 Cause of action by Auditor of State**R.C. 117.34**

Clarifies that when there is a cause of action set forth in any AOS report, the amount payable to the state is a final and certified claim upon submission to AGO.

Permits payment to be made under an existing process that allows a person's tax refund to be applied to a debt to the state.

Fiscal effect: Streamlines the process for AGO to collect amounts due to the state.

R.C. 117.34

Same as the Executive.

Fiscal effect: Same as the Executive.

AUDCD5 Creation of Auditor's Innovation Fund**R.C. 117.47, 117.46, 117.473, Repealed: 117.471, 117.472**

Eliminates the Leverage for Efficiency, Accountability, and Performance (LEAP) Fund used to make loans to certain entities and pay for performance audits and feasibility studies. Creates the Auditor's Innovation Fund (Fund 5JZ0). Authorizes the new fund to be used for innovative audit, accounting, or local government assistance services that improve the quality or increase the range of services offered to local governments and school districts.

Permits the AOS to conduct a feasibility study requested by a state agency or local public office at the discretion of the AOS, rather than as funds are allowed and available in the LEAP Fund as under current law.

Fiscal effect: The February 2023 cash balance in Fund 5JZ0 is just under \$950,000.

R.C. 117.47, 117.46, 117.473, Repealed: 117.471, 117.472

Same as the Executive.

Fiscal effect: Same as the Executive.

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AUDCD7 School district fiscal distress performance audits**R.C. 3316.042**

Removes OBM from the performance audit consultation process for school districts under fiscal distress.

Removes the requirement that the AOS prioritize performance audits of school districts in fiscal distress.

Fiscal effect: Minimal savings for OBM.**R.C. 3316.042**

Same as the Executive.

Fiscal effect: Same as the Executive.**AUDCD1 Audit Management and Services****Section: 223.20**

Requires that GRF ALI 070401, Audit Management and Services, be used to: (1) pay AOS costs that are not recovered through charges to local governments and state agencies, including certain costs not recoverable under federal guidelines, and (2) cover costs of the Local Government Services Section that are not charged to clients.

Section: 223.20

Same as the Executive.

AUDCD2 Performance Audits**Section: 223.20**

Requires that GRF ALI 070402, Performance Audits, be used to support costs for providing performance audits for local governments, school districts, state agencies, and colleges and universities that are not recovered through charges, including certain costs not recoverable under federal guidelines.

Section: 223.20

Same as the Executive.

AUDCD3 Fiscal Distress Technical Assistance**Section: 223.20**

Requires that GRF ALI 070403, Fiscal Distress Technical Assistance, be used to support costs for providing services to local governments or schools that are in or are at risk of being in fiscal caution, watch, or emergency.

Section: 223.20

Same as the Executive.

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AUDCD4 Local Government Audit Support

Section: 223.20

Requires that GRF ALI 070412, Local Government Audit Support, be used to pay AOS costs that are not recovered through charges to local governments and state entities, including certain costs not recoverable under federal guidelines.

Section: 223.20

Same as the Executive.

AUDCD8 Local Government Audit Support Fund

Section: 223.20

Requires that Fund 5VP0 ALI 070611, Local Government Audit Support Fund, be used to offset the costs of audits that would otherwise be charged to local public offices in the absence of the fund.

Section: 223.20

Same as the Executive.

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Other Education Provisions

EDUCD85 Five-year forecasts

No provision.

R.C. 5705.391

Requires ODE and Auditor of State to label the projections in the five-year forecasts submitted by school districts regarding property tax allocations (which accounts for reimbursements received from the state for property tax rollbacks, the homestead exemption, and tangible personal property (TPP) tax losses) as "State Share of Local Property Taxes."

Fiscal effect: None.