

Executive	As Passed By House	As Reported By Senate Finance
AUDCD12 Access to records		
No provision.	No provision.	<p>R.C. 117.092</p> <p>Requires a state agency or state institution of higher education undergoing a performance audit to give the AOS access to employees, books, accounts, reports, vouchers, correspondence files, contracts, money, property, electronic data, and other records in the format requested. Authorizes the AOS to examine these records.</p>
No provision.	No provision.	<p>Requires the AOS to maintain the confidential nature of a document, data, or information, and to provide a data sharing agreement to govern the use of restricted data if the AOS determines it necessary.</p>
AUDCD17 Subsidized rental property cost audit		
No provision.	No provision.	<p>R.C. 117.10, R.C. 703.21</p> <p>Authorizes the AOS to audit the construction and rehabilitation costs of any project that has received federal subsidies or tax credits to construct or renovate rental housing.</p> <p>Fiscal effect: Potentially increases the auditing costs incurred by the AOS, some of which could be billed to the audited entity overseeing the project.</p>
AUDCD9 Cause of action by Auditor of State		
R.C. 117.34	R.C. 117.34	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.	Same as the Executive.	Same as the Executive.
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.	Same as the Executive.	Same as the Executive.

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

Fiscal effect: Same as the Executive.

Fiscal effect: Same as the Executive.

AUDCD14 Implementation of performance audit recommendations

No provision.

No provision.

R.C. 117.462

Revises the requirements that apply to a state agency or an institution of higher education after a performance audit, as follows: (1) Requires the agency or institution to develop within two months after the comment period a plan to implement the audit recommendations; (2) Increases from three months to four months the time before an agency or institution must file a report explaining a failure to commence implementation; (3) Changes the recipients of a report the agency or institution must file if it fails to implement the recommendations within one year, by eliminating the House and Senate leadership and adding the agency or institution's governing authority; and (4) Requires the agency director or appropriate governing authority to submit a letter to the Auditor and to House and Senate leadership outlining the status and plan for implementing the recommendations.

Fiscal effect: Uncertain, but could accelerate implementation of audit recommendations.

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AUDCD13 Performance audit annual report

No provision.

No provision.

R.C. 117.463, Section 701.50

Revises the information that must be provided in the AOS's performance audit annual report under continuing law as follows: (1) requires the report to describe the progress state agencies and state institutions of higher education have achieved in implementing recommendations made in recent performance audits, rather than whether they have been implemented within the immediately preceding year; and (2) requires the report to include information on improvements or efficiencies achieved, in addition to the amount of money saved, after implementing the recommendations.

No provision.

No provision.

Shifts the deadline by which the AOS must submit the report from March 30 to November 1, starting in 2024.

AUDCD16 Performance audit cost for universities

No provision.

No provision.

R.C. 117.464, 117.465

Removes the performance audit cost limits of state universities under current law, which are \$125,000 if a university main campus's full-time student enrollment is 5,000 or less, \$250,000 if the enrollment is more than 5,000 but not more than 30,000, and \$350,000 if the enrollment is greater than 30,000. Eliminates a related provision that allows the AOS and a university to agree to exceed that limitation.

Fiscal effect: Allows for performance audit costs to be paid by state universities to exceed these limits.

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<p>AUDCD5 Creation of Auditor's Innovation Fund</p> <p>R.C. 117.47, 117.46, 117.473, Repealed: 117.471, 117.472</p> <p>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.</p> <p>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.</p> <p>Fiscal effect: The February 2023 cash balance in Fund 5JZ0 is just under \$950,000.</p>	<p>R.C. 117.47, 117.46, 117.473, Repealed: 117.471, 117.472</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>	<p>R.C. 117.47, 117.46, 117.473, Repealed: 117.471, 117.472</p> <p>Same as the Executive.</p> <p>Same as the Executive.</p> <p>Fiscal effect: Same as the Executive.</p>
<p>AUDCD15 Public records request</p> <p>No provision.</p>	<p>No provision.</p>	<p>R.C. 149.43</p> <p>Permits the AOS to refer a public records request to an originating public office when the record was provided to the AOS for purposes of an audit, and the original public office has asserted to the AOS that the record is not a public record.</p> <p>Fiscal effect: None.</p>

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AUDCD18 ODJFS audit		
No provision.	No provision.	<p>R.C. 701.100</p> <p>Authorizes the AOS to conduct audits of ODJFS and any of the programs it administers. Authorizes the AOS to determine the subject and scope of such an audit, including the (1) management and operation of the department, (2) economy, efficiency, and transparency of the programs, (3) program goals, outcomes, or impacts, (4) systems and processes used to determine program eligibility for both recipients and providers, (5) program integrity, including payment accuracy, and (6) contract management and subrecipient monitoring practices.</p>
No provision.	No provision.	<p>Permits the AOS to charge ODJFS for the total cost of any such audit.</p> <p>Fiscal effect: Audit expenses will depend on the scope of the audit conducted and will be paid by ODJFS.</p>
AUDCD7 School district fiscal distress performance audits		
R.C. 3316.042	R.C. 3316.042	R.C. 3316.042
Removes OBM from the performance audit consultation process for school districts under fiscal distress.	Same as the Executive.	Same as the Executive.
Removes the requirement that the AOS prioritize performance audits of school districts in fiscal distress.	Same as the Executive.	Same as the Executive.
Fiscal effect: Minimal savings for OBM.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
AUDCD10 Fraud training and reporting		
No provision.	No provision.	<p>R.C. 4113.52, 117.103 and 126.47</p> <p>Requires the AOS to create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse.</p>

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No provision.	No provision.	Requires DAS to administer the training material to each state employee, statewide elected official, and member of the General Assembly and requires the AOS to provide the training material to elected officials and employees of a political subdivision. Requires (1) current employees and elected officials to complete the training within 90 days of a date specified by the AOS unless they can show good cause for not being able to do so, (2) new employees or elected officials to confirm receipt of the training material within 30 days after taking office or beginning of their employment, and (3) all employees and elected officials to undergo training every four years after that.
No provision.	No provision.	Requires certain elected or appointed officials who become aware of fraud, theft in office, or misuse or misappropriation of public money to timely notify the AOS through the fraud-reporting system or other means. Specifies, however, that a prosecuting attorney, law director, village solicitor or similar chief legal officer, as well as employees of those offices, do not have an express statutory duty to report via the AOS's fraud reporting system.
No provision.	No provision.	Requires the AOS to promptly notify the prosecuting attorney, law director, village solicitor, or similar chief legal officer of a municipality if a report involves probable theft or fraud, unless any of these officials is the perpetrator.
No provision.	No provision.	Permits OBM's Office of Internal Audit to consult with the AOS about any reports the Office receives from classified or unclassified employees about violations of state or federal laws and regulations or misuse of public resources. Permits the Office to share written reports with the AOS upon request, and specifies that these reports are not public records under the Public Records Law.

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Fiscal effect: AUD will incur minimal costs primarily under GRF ALI 070404, Fraud/Corruption Audits and Investigations, to create training materials. DAS will incur minimal costs under Fund 1250 ALI 100622, Human Resources Division – Operating, to distribute these materials.

AUDCD11 Report on information sharing between law enforcement agencies and ODJFS/CDJFSs

No provision.

No provision.

R.C. 5101.28

Removes the requirement in current law that the AOS prepare an annual report on the outcome of information sharing agreements between law enforcement agencies and ODJFS/CDJFSs.

Fiscal effect: Potential reduction in administrative costs.

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.

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.

Section: 223.20

Same as the Executive.

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<p>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.</p>	<p>Section: 223.20 Same as the Executive.</p>	<p>Section: 223.20 Same as the Executive.</p>
<p>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.</p>	<p>Section: 223.20 Same as the Executive.</p>	<p>Section: 223.20 Same as the Executive.</p>
<p>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.</p>	<p>Section: 223.20 Same as the Executive.</p>	<p>Section: 223.20 Same as the Executive.</p>
<p>AUDCD19 ODM audit No provision. No provision.</p>	<p>No provision. No provision.</p>	<p>Section: 701.110 Requires the Auditor of State (AOS) to conduct audits of ODM and the programs it administers. Specifies that the AOS may determine the subject and scope of these audits, which may include specified topics. Requires the AOS to periodically report the results of these audits to JMOC. Permits the AOS to charge ODM for the costs of the audits.</p>
<p>Fiscal effect: Audit expenses will depend on the scope of the audit conducted and will be paid by ODM.</p>		

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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.

R.C. 5705.391

Same as the House.

Fiscal effect: Same as the House.

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BORCD135 Interactions with the government of China

No provision.

No provision.

R.C. 3345.591

Prohibits state institutions of higher education from accepting gifts, donations, or contributions from the government of China or any organization that the institution reasonably suspects is acting on its behalf. Expressly allows payments from Chinese citizens related to instructional fees, general fees, special fees, cost of instruction, or educational expenses or donations from the institution’s alumni.

No provision.

No provision.

Requires state institutions to submit to the Chancellor a copy of the foreign gifts report it sends to the U.S. Department of Education.

No provision.

No provision.

Requires state institutions to notify the Chancellor of any new or renewed academic partnerships with an academic or research institution located in China. Prohibits state institutions from entering into such partnerships unless the state institution maintains sufficient structural safeguards to protect intellectual property and state and national security.

No provision.

No provision.

Requires AUD to audit state institutions' structural safeguards during the course of a normal audit.

Fiscal effect: A state institution of higher education will forego any revenue from gifts, donations, or contributions from the government of China or revenue associated with an agreement between it and an academic or research institution located in China if it is unable to maintain sufficient structural safeguards.

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<p>TOSCD20 Community school closing audit bonds</p>		
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 3314.50 Removes all of the following related to community school closing audit bonds: (1) the option for a community school to deposit a \$50,000 cash guarantee with the Auditor of State in lieu of a bond; (2) a community school governing authority's ability to provide a written guarantee of payment in lieu of posting a bond, (but retains it for a school sponsor or operator); (3) the requirement that upon filing a bond, the Auditor deliver the bond to the Treasurer; and (4) the Treasurer's responsibility to hold in trust all surety bonds filed or cash deposited for community schools.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires the Attorney General, instead of the Treasurer, to assess a bond for the costs of the audit to reimburse the Auditor or public accountant for audits of closed community schools that cannot pay.</p> <p>Fiscal effect: May minimally increase administrative costs to community schools and the Department of Education. The transfer of responsibility related to the assessment of the bond for the costs of the audit may minimally increase the Attorney General's administrative costs and minimally decrease the Treasurer's administrative costs.</p>