

Executive		As Passed By House	As Passed By Senate
AUDCD9	AOS duties		R.C. 9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
No provision.		No provision.	The bill makes various changes to laws related to AOS, as follows:
No provision.		No provision.	Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.
No provision.		No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.
No provision.		No provision.	Eliminates the AOS's duty to audit a school district serving as a STEM school sponsoring district for compliance with STEM school financing requirements.
No provision.		No provision.	Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer’s office if the treasurer invested at least 10% of the county’s money in eligible institutions.

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No provision.	No provision.	Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed initial and continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
No provision.	No provision.	Eliminates AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for individuals elected or appointed to the office of township fiscal officer, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.

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No provision.	No provision.	Eliminates the AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for fiscal officers, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.
No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.
No provision.	No provision.	Requires township and municipal fiscal officers’ continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children’s residential center.
No provision.	No provision.	Removes the requirement for a community school’s governing authority to file a bond or submit a written guarantee of payment for audit costs.

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No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.
No provision.	No provision.	Eliminates the Director of DEW, AOS, and Governor's duty to jointly make recommendations to the General Assembly for legislative changes to assure fiscal and academic accountability for certain community schools.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's or board of education's fiscal officer.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

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No provision.	No provision.	Eliminates the requirement that school district appropriation measures be in the form prescribed by AOS after consultation with the Tax Commissioner.
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio’s Tax Levy Law.
No provision.	No provision.	Changes the AOS's duty to audit certain safeguards implemented by state institutions of higher education from a minimum of four performance audits each biennium to at least once every two fiscal years.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities.

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No provision.	No provision.	Eliminates the ability of the head of a department, board, commission, or district authority entitled to participate in any appropriation or revenue of a subdivision to file an estimate of contemplated revenue and expenditures for the ensuing fiscal year on a form prescribed by AOS.
No provision.	No provision.	Eliminates the requirement that a tax budget present certain information in such detail as prescribed by AOS. <b>Fiscal effect: Minimal.</b>
AUDCD11 ODOT audits		
No provision.	No provision.	<b>R.C. 117.12, 117.56, Section 125.23</b> Repeals a provision recently enacted via the Transportation Budget scheduled to take effect in October that would have allowed AOS to access the records of ODOT during an audit.
AUDCD10 Audit costs for medical assistance programs and recipients		
No provision.	No provision.	<b>R.C. 5160.23, (repealed)</b> Eliminates AOS's responsibility to pay for audit costs related to audits of medical assistance programs or individual medical assistance recipients. <b>Fiscal effect: Reduces costs incurred by the AOS and shifts these costs to the audited entities.</b>
AUDCD1 Audit Management and Services		
<b>Section: 223.20</b> 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.	<b>Section: 223.20</b> Same as the Executive.	<b>Section: 223.20</b> Same as the Executive.

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<b>AUDCD2    Performance Audits</b>		
<b>Section:    223.20</b>	<b>Section:    223.20</b>	<b>Section:    223.20, 701.90</b>
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.	Same as the Executive.	Same as the Executive.
No provision.	Earmarks up to \$500,000 in FY 2026 under GRF ALI 070402, Performance Audits, to conduct a performance audit of indigent defense services within Ohio.	Same as the House.
No provision.	Requires the AOS to review the challenges of the delivery of indigent defense services, including, but not limited to the costs, accounting, and payment processes of the Office of the Ohio Public Defender and at least five counties that represent each of the various indigent defense delivery methods in the state.	Same as the House.
No provision.	Requires the audit to be completed and a report submitted to the President and Minority Leader of the Senate and to the Speaker and Minority Leader of the House of Representatives by August 1, 2026.	Same as the House, but requires the performance audit report on indigent defense services to be submitted by January 1, 2027.
No provision.	No provision.	Requires the AOS to conduct a performance audit of the PUCO, including a review of the Ohio Power Siting Board, by May 1, 2027.
<b>AUDCD3    Fiscal Distress Technical Assistance</b>		
<b>Section:    223.20</b>	<b>Section:    223.20</b>	<b>Section:    223.20</b>
Requires that GRF ALI 070403, Fiscal Distress Technical Assistance, be used to support costs for providing services to local governments, schools, or colleges and universities that are in or are at risk of being in fiscal caution, watch, or emergency.	Same as the Executive.	Same as the Executive.

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<b>AUDCD4    Local Government Audit Support</b> <b>Section:    223.20</b> 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.	<b>Section:    223.20</b> Same as the Executive.	<b>Section:    223.20</b> Same as the Executive.
<b>AUDCD5    Local Government Audit Support Fund</b> <b>Section:    223.20</b> Requires that Fund 5VPO 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.	<b>Section:    223.20</b> Same as the Executive.	<b>Section:    223.20</b> Same as the Executive.
<b>AUDCD7    State audit of Medicaid Next Generation system</b>  No provision.  No provision.	<b>Section:    751.70</b> Requires the AOS, by December 31, 2027, to conduct a performance audit and fiscal audit of ODM's next generation system. Requires the AOS to examine nine specified components of the system.  Requires the Auditor to submit a copy of the audit reports to the Executive Director of JMOC.  <b>Fiscal effect: Additional costs for AOS to conduct the performance audit.</b>	<b>Section:    751.70</b> Same as the House, but requires only one audit that is both a performance and a fiscal audit with one accompanying audit report instead of two.  Same as the House, but requires the submission only of the single audit report.  <b>Fiscal effect: Same as the House.</b>



Executive	As Passed By House	As Passed By Senate
<u>Other Education Provisions</u>		
EDUCD123 School district operational revenue and expenditure report		
	R.C. 5705.391, (conforming changes in various sections)	R.C. 5705.391, Section 265.660 (conforming changes in various sections)
No provision.	Reduces from five to three years the duration for operational revenue and expenditure forecasts school districts are required to develop twice annually.	Same as the House.
No provision.	Requires the Auditor of State or DEW to examine the projections to determine whether a district has the potential to incur a deficit during the first two years of the three-year period, rather than the first three years of the five-year period as under current law.	Same as the House.
No provision.	No provision.	Requires each school district board of education to submit appropriations, revenue, and fund balance assumptions contained in the board's budget for that fiscal year, in addition to projections of expenditures, revenues, and fund balances for the three succeeding fiscal years.
No provision.	No provision.	Requires each district board to submit its current budget information and three-year projections by August 31 of each fiscal year and updated information and projections by the last day of February of that fiscal year.
No provision.	No provision.	For FY 2026, requires each school district to make the initial submission of current budget information and three-year projections by October 15, 2025.
No provision.	No provision.	Requires DEW and AOS to jointly adopt rules governing the submission of current budget information and three-year projections.

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No provision.	No provision.	Requires the rules to specify the information required for the submissions and any additional financial and operating information necessary for the audits and analyses conducted by the auditor of state or the department, including special and federal funds expenditures, revenues, and balances.
No provision.	No provision.	Adds current budget information to provisions of law where three-year forecasts are used or required.
No provision.	No provision.	Requires DEW and AOS to label projections regarding property tax allocation as "state reimbursement for property tax credits."
	Fiscal effect: May reduce administrative workload for school districts, DEW, and the Auditor of State.	Fiscal effect: Same as the House.

Executive	As Passed By House	As Passed By Senate
<b>BORCD95    State institutions under fiscal caution</b>		
<b>R.C.            3345.721, 3345.71</b>	<b>R.C.            3345.721, 3345.71</b>	<b>R.C.            3345.721, 3345.71</b>
Requires the Chancellor, in consultation with OBM, to adopt rules that include:	Same as the Executive.	Same as the Executive, but makes the following changes:
(1) Twelve criteria for determining when to review and, if necessary, declare a state institution under fiscal caution, including "an increase in the number of or a notable presence of third-party providers, which may include online program managers;"	(1) Same as the Executive.	(1) Same as the Executive, but expands, from 12 to 18 items, the non-exhaustive list of criteria and replaces the criterion mentioned in the Executive column with "a substantial increase in the number of third-party service providers who are paid based on success."
(2) A requirement that a state institution on fiscal caution submit a financial recovery plan within a defined period after the declaration is made, that includes, but is not limited to, a number of projections, reviews, and analysis;	(2) Same as the Executive.	(2) Same as the Executive, but expands the non-exhaustive list of items that may be required as part of the financial recovery plan.
(3) A requirement that a state institution on fiscal caution submit a three-year forecast of revenues and expenditures;	(3) Same as the Executive.	(3) Same as the Executive.
(4) A requirement that a state institution on fiscal caution consult with AUD regarding steps to bring the institution's financial accounting and reporting into compliance with AUD's requirements;	(4) Same as the Executive.	(4) Same as the Executive.
(5) A requirement that a state institution submit regular reports for the duration of a fiscal caution; and	(5) Same as the Executive.	(5) Same as the Executive.
(6) Criteria for determining when to declare the termination of the fiscal caution of a state institution.	(6) Same as the Executive.	(6) Same as the Executive.
Permits the Chancellor to impose limitations on a state institution that fails to comply with requirements related to a fiscal caution or fails to take decisive action to improve the institution's financial condition.	Same as the Executive.	Same as the Executive.
No provision.	No provision.	Permits the Chancellor, OBM, or AUD to conduct any audit or analysis necessary to assess the fiscal condition of any state university or college.

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Fiscal effect: ODHE, OBM, and AUD may incur increased administrative costs in identifying and supporting institutions under fiscal distress.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.

Executive	As Passed By House	As Passed By Senate
<b>LOCCD18    Local fiscal emergency receivership</b>		
	<b>R.C.            118.29, 2743.03</b>	<b>R.C.            118.29, 2743.03</b>
No provision.	Establishes a process for the creation of a receivership for counties, townships, and municipal corporations in fiscal emergency.	Same as the House.
No provision.	Grants the court of claims jurisdiction to appoint a receiver for counties, townships, and municipal corporations in fiscal emergency.	Same as the House.
	<b>Fiscal effect: Potential increase in state costs if a municipal corporation, county, or township, make a referral to the AGO for the creation of a receivership over those entities in fiscal emergency.</b>	<b>Fiscal effect: Same as the House.</b>
<b>LOCCD24    Village dissolution evaluation</b>		
	<b>R.C.            703.331</b>	<b>R.C.            703.331</b>
No provision.	Adds electric services to the list of services that may be counted when evaluating whether a village has provided five services and therefore does not qualify for an automatic ballot question on village dissolution.	Same as the House.
	<b>Fiscal effect: Potential minimal savings.</b>	<b>Fiscal effect: Same as the House.</b>