

Executive	As Passed By House	In Senate Finance
<b>OHSCD5    OHC American Indian Burial Sites</b> <b>R.C.        149.3010, 149.43, 2909.05, 2927.11</b> Requires burial sites used by OHC for the repatriation of American Indian remains to have an easement, enforceable by OHC, to preserve the burial sites.  Exempts records related to such burial sites from disclosure under the Ohio Public Records Act, and excludes them from the 75-year disclosure requirement.  Includes such burial sites in the criminal offenses of desecration and vandalism.  <b>Fiscal effect: Minimal.</b>	<b>R.C.        149.3010, 149.43, 2909.05, 2927.11</b> Same as the Executive.  Same as the Executive.  Same as the Executive.  <b>Fiscal effect: Same as the Executive.</b>	No provision.  No provision.  No provision.
<b>OHSCD1    Subsidy Appropriation</b> <b>Section:    297.20</b> Requires, upon approval by the OBM Director, that appropriations made to the OHC be released in quarterly amounts.  Requires OHC funds and fiscal records be examined by independent certified public accountants approved by the AOS, and a copy of the audited financial statements be filed with OBM.  Requires the appropriations made to OHC be the contractual consideration provided by the state to support the state’s offer to contract with OHC.	<b>Section:    297.20</b> Same as the Executive.  Same as the Executive.  Same as the Executive.	<b>Section:    297.20</b> Same as the Executive.  Same as the Executive.  Same as the Executive.
<b>OHSCD2    UNESCO World Heritage Sites</b> <b>Section:    297.20</b> Requires GRF ALI 360402, UNESCO World Heritage Sites, to pay for operating costs for approved United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage sites in Ohio.	<b>Section:    297.20</b> Same as the Executive.	<b>Section:    297.20</b> Same as the Executive.

Executive	As Passed By House	In Senate Finance
<b>OHSCD3    State Historical Grants</b>		
<b>Section:    297.20</b>	<b>Section:    297.20</b>	<b>Section:    297.20</b>
Makes the following earmarks from GRF ALI 360508, State Historical Grants:	Same as the Executive, but makes the following changes to the earmarks:	Same as the Executive, but makes the following changes to the earmarks:
(1) \$350,000 in each fiscal year for the Western Reserve Historical Society.	(1) Same as the Executive.	(1) Same as the Executive.
(2) \$350,000 in each fiscal year for the Cincinnati Museum Center.	(2) Same as the Executive.	(2) Same as the Executive.
(3) No provision.	(3) \$150,000 in FY 2026 for Wadsworth Area Historical Society and the preservation of the St. Mark's Episcopal Church located in Wadsworth, Ohio.	(3) No provision.
<b>OHSCD4    Outreach and Partnership</b>		
<b>Section:    297.20</b>		<b>Section:    297.20</b>
Earmarks \$1,819,085 in each fiscal year from GRF ALI 360509, Outreach and Partnership, to be used for students and teachers to access the Ohio as America social studies curriculum in partnership with DEW.	No provision.	Same as the House.
Requires OHC to report the number of students, teachers, and schools using the curriculum to OBM quarterly.	No provision.	Same as the House.
<b>OHSCD7    Ohio Commission for the U.S. Semiquincentennial</b>		
	<b>Section:    297.20</b>	
No provision.	Earmarks \$250,000 in FY 2026 from GRF ALI 360401, Ohio Commission for the U.S. Semiquincentennial, for marketing and event operations for the America's River Roots Festival.	No provision.

Executive		As Passed By House	In Senate Finance
OHSCD8	Holocaust and Genocide Memorial and Education Commission	Section: 297.20	Section: 297.20
		Earmarks \$125,000 in each fiscal year from GRF ALI 360400, Holocaust and Genocide Memorial and Education Commission, for The Nancy and David Wolf Holocaust and Humanity Center.	Same as the House.

Executive		As Passed By House	In Senate Finance
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, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3328.16, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5923.30, and 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.	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.
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.

Executive	As Passed By House	In Senate Finance
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 continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
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.

Executive	As Passed By House	In Senate Finance
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.
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.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

Executive	As Passed By House	In Senate Finance
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.	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. <b>Fiscal effect: Minimal.</b>