

Executive

As Passed by the House

As Passed by the Senate

As Enacted

AUDCD2 Recovery of audit costs

	R.C. 117.13	R.C. 117.13	R.C. 117.13
No provision.	Includes among the total costs of audits that are to be recovered both direct and indirect costs and allows the Auditor of State the flexibility to determine the amounts of direct and indirect costs that will be charged to state agencies or local public offices.	Same as the House.	Same as the House.
No provision.	Requires the Auditor of State to determine and publish rates to be charged to state agencies and local public offices annually instead of establishing those rates by rule as under current law. Requires the rates charged to state agencies to take into consideration federal cost recovery guidelines.	Same as the House.	Same as the House.
No provision.	Modifies how the Auditor of State recovers the costs of auditing local public offices in two ways. (1) Removes the specification that a local government bears certain costs (i.e. compensation to assistant auditors of state, local public office employees assisting with the audit, and experts, and costs of producing reports) and instead specifies that the Auditor must render a statement of direct and indirect costs for which the local office is responsible. (2) Removes the requirement that the Auditor of State furnish a statement to the fiscal officer of the local public office for allocating the audit cost by each audited fund and instead allows the fiscal officer of the local public office to allocate	Same as the House, but specifies that a local public office, at the conclusion of an audit by the Auditor of State, must allocate the charges billed for the cost of the audit, rather than the total cost of the audit, to the appropriate funds.	Same as the Senate.

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<p>No provision.</p>	<p>funds using a methodology provided by the Auditor.</p> <p>Allows the Auditor of State to offset charges billed to a local public office using available resources from the Local Government Audit Support Fund, the GRF, or other state sources the Auditor of State has for this purpose.</p> <p>Fiscal effect: These provisions allow the Auditor of State to collect additional revenue to cover the cost of auditing state agencies. They also provide a way to partially offset the costs of audits to local governments through different state sources.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>	<p>Same as the House.</p> <p>Fiscal effect: Same as the House.</p>
AUDCD10 Audit of the Auditor of State			
<p>No provision.</p>	<p>No provision.</p>	<p>R.C. 117.14 Allows the Governor and Finance Committee chairpersons to select designees to recommend the appointment of an accountant to undertake the annual audit of the Auditor of State, rather than requiring the Governor and chairpersons to evaluate accountants themselves as under current law.</p>	<p>R.C. 117.14 Same as the Senate.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>Requires OBM to provide staff services to the Governor and Finance chairpersons and to their designees if applicable.</p> <p>Fiscal effect: None apparent.</p>	<p>Same as the Senate.</p> <p>Fiscal effect: Same as the Senate.</p>

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AUDCD9 Performance audits of state institutions of higher education

No provision.	No provision.	<p>R.C. 117.46 Modifies current law requiring the Auditor to conduct performance audits of at least four state agencies during the biennium, one of which may be a state institution of higher education, to instead authorize the Auditor, at the Auditor's discretion, to conduct performance audits of state institutions of higher education.</p> <p>Fiscal effect: More state institutions of higher education could incur costs for performance audits.</p>	No provision.
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AUDCD12 Audits by independent accountants

No provision.	No provision.	<p>R.C. 117.115, 102.02, 117.11, 1724.05, 1726.11 Requires the Auditor of State to ensure independent auditors comply with generally accepted government auditing standards rather than generally accepted auditing standards.</p> <p>Removes the Auditor of State's authority to contract with a "public accountant" to audit a public office, but maintains the authority of the Auditor to contract with a certified public accountant to carry out the audit.</p>	<p>R.C. 117.115, 102.02, 117.11, 1724.05, 1726.11 Same as the Senate.</p> <p>Same as the Senate.</p>
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		<p>Fiscal effect: No apparent fiscal effect. This would clarify that audits performed by Independent Public Accountants (IPAs) of public offices on behalf of the Auditor must comply with generally accepted government accounting standards.</p>	<p>Fiscal effect: Same as the Senate.</p>

AUDCD3 Creation of the Local Government Audit Support Fund

	<p>R.C. 5747.461, 131.511</p>	<p>R.C. 117.131, 131.511</p>	<p>R.C. 117.131, 131.511</p>
<p>No provision.</p>	<p>Creates the Local Government Audit Support Fund (Fund 5VP0) to be used by the Auditor of State to offset the costs of audits of local public offices.</p>	<p>Same as the House, but renumbers RC 5747.461 as RC 117.131.</p>	<p>Same as the Senate.</p>
<p>No provision.</p>	<p>No provision.</p>	<p>States that the appropriation from Fund 5VP0 must remain at the amount designated by the General Assembly. Prohibits the Controlling Board from authorizing additional expenditures from Fund 5VP0.</p>	<p>Same as the Senate.</p>
<p>No provision.</p>	<p>Requires the Director of Budget and Management to credit monthly a portion of total tax revenue credited to the General Revenue Fund equal to 1/12 of the annual fiscal appropriation from the Local Government Audit Support Fund.</p>	<p>Same as the House.</p>	<p>Same as the Senate.</p>
<p>No provision.</p>	<p>Requires the Director of Budget and Management to develop a schedule identifying the specific tax revenue sources to be used to make the monthly transfers and allows the Director to revise the schedule as necessary.</p>	<p>Same as the House.</p>	<p>Same as the Senate.</p>

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	<p>Fiscal effect: Diverts a portion of GRF revenues to the Local Government Audit Support Fund (Fund 5VP0), which will offset a portion of the audit costs that would otherwise be charged to local governments. The bill appropriates \$10 million each fiscal year under Fund 5VP0 appropriation item 070611, Local Government Audit Support Fund.</p>	<p>Fiscal effect: Same as the House, except prohibits the Controlling Board from approving further appropriations.</p>	<p>Fiscal effect: Same as the Senate.</p>
AUDCD4 Audit Management and Services			
No provision.	<p>Section: 223.20 Specifies that newly-created GRF appropriation item 070401, Audit Management and Services, be used to support costs of the Auditor of State that are not recovered through charges to local governments and state entities, which are deposited into the Public Audit Expense - Intrastate Fund (Fund 1090), including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines.</p>	<p>Section: 223.20 Same as the House, but clarifies that this GRF line item is to be used to pay for audit costs that are not recovered through charges by removing a reference in the House version to the Public Audit Expense-Intrastate Fund (Fund 1090).</p>	<p>Section: 223.20 Same as the Senate.</p>

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AUDCD5 Local Government Audit Support

No provision.

Section: 223.20

Requires that newly-created GRF line item 070412, Local Government Audit Support, be used pursuant to RC 117.13 to support the Auditor of State's costs that are not recovered through charges to local governments and state entities, which are deposited into the Public Audit Expense - Local Government Fund (Fund 4220), including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines.

Section: 223.20

Same as the House, but clarifies that this GRF line item is to be used to support audit costs that are not recovered through charges by removing a reference in the House version to the Public Audit Expense - Local Government Fund (Fund 4220).

Section: 223.20

Same as the Senate.

AUDCD6 Performance Audits

No provision.

Section: 223.20

Requires that newly-created GRF appropriation item 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 to those entities, including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines.

Section: 223.20

Same as the House.

Section: 223.20

Same as the House.

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AUDCD7 Local Government Audit Support Fund

No provision.	<p>Section: 223.20 Requires that newly-created Fund 5VP0 appropriation item 070611, Local Government Audit Support Fund, be used pursuant to R.C. 5747.461 to offset the costs of audits that would otherwise be charged to local public offices.</p>	<p>Section: 223.20 Same as the House, but changes the Revised Code reference from RC 5747.461 to RC 117.131 to correspond with that section's renumbering (see AUDCD3).</p>	<p>Section: 223.20 Same as the Senate.</p>
No provision.	<p>Requires the Director of Budget and Management to monthly credit Fund 5VP0 the amounts necessary to support FY 2020 appropriations from the fund.</p>	Same as the House.	Same as the House.

AUDCD8 Department of Education performance audit

No provision.	<p>Section: 701.50 Requires the Auditor of State, in consultation with the Joint Education Oversight Committee, to conduct a performance audit of selected offices or programs within the Department of Education, and requires the audit to be completed by October 1, 2020.</p>	No provision.	<p>Section: 701.50 Same as the House, but removes the requirement that the Auditor of State consult with the Joint Education Oversight Committee when performing this audit.</p>
	<p>Fiscal effect: ODE would incur costs for the required performance audit.</p>		<p>Fiscal effect: Same as the House.</p>

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AUDCD13 **VETOED Medicaid auditing for FY 2020-FY 2023**

No provision.

No provision.

Section: 701.55

[***VETOED: Specifies that, through June 30, 2023, for any audit that the Auditor of State is authorized to conduct, the Auditor of State may charge a state agency, local public office, or private entity for the cost of the audit in the manner provided for under current law.***]

Section: 701.55

Same as the Senate.

No provision.

No provision.

In addition to allowing the Auditor to audit the accounts of Medicaid providers as under current Ohio law, through June 30, 2023, allows the Auditor to conduct audits of Medicaid providers and Medicaid comprehensive risk contracts, as defined by federal guidelines under 42 CFR 438.2.

[***VETOED: Replaces the Senate provision with one that: (1) requires the Auditor to audit Medicaid managed care organizations as defined in R.C. 5167.01 instead of allowing the Auditor to conduct audits of Medicaid comprehensive risk contracts, as defined by federal guidelines under 42 CFR 438.2, and (2) requires the Auditor to provide a copy of the each audit of a MCO performed under this section to the Governor, Medicaid Director, and Joint Medicaid Oversight Committee.***] (The Auditor is also authorized to conduct audits of Medicaid providers under continuing current law.)

No provision.

No provision.

[***VETOED: Through June 30, 2023, notwithstanding a provision of law requiring the Auditor to pay for any costs the Auditor incurs auditing a medical assistance recipient or examining records regarding medical assistance programs to specify that the Auditor is not responsible for those costs.***]

Same as the Senate.

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Fiscal effect: Generally maintains current audit funding mechanisms, but also relieves the Auditor of State from the cost of auditing medical assistance recipients or medical assistance programs, which would instead be responsible for those costs over the FY 2020-FY 2023 time period.

Fiscal effect: Same as the Senate.

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OBMCD65 Audit costs

Section: 229.20

Requires all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles for the state to be paid from ISA Fund 1050 appropriation item 042603, Financial Management.

Requires costs associated with the audit of the Auditor of State to be paid from GRF appropriation item 042321, Budget Development and Implementation.

Section: 229.20

Same as the Executive.

Same as the Executive.

Section: 229.20

Same as the Executive.

Same as the Executive.

Section: 229.20

Same as the Executive.

Same as the Executive.

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Early Childhood

EDUCD106 Preschool education study

R.C. 3317.60, conforming change in Section 265.215

R.C. 3317.60, conforming change in Section 265.215

No provision.

Requires ODE, in consultation with the Joint Education Oversight Committee (JEOC), the Department of Job and Family Services (ODJFS), and the Auditor of State (AOS), to conduct a study of the following topics on preschool education: (1) the cost effectiveness of continuing the existing multiple provider system, (2) ways in which the existing system may be better coordinated and cost efficient, and (3) alternative ways in which the state can supply high quality preschool, especially for economically disadvantaged students.

No provision.

Replaces the House provision with a provision that requires ODE, in consultation with ODJFS and stakeholder groups determined appropriate by ODE, to prepare a report that includes: (1) a review of early child initiatives in Ohio, including preschool, Head Start, and other early learning opportunities, and (2) information regarding how other states support early learning opportunities.

No provision.

Requires ODE to submit a report of its findings by December 31, 2020.

No provision.

Same as the House.

No provision.

Specifies that it is the intent of the General Assembly that the recommendations of the study be the basis of legislation enacted by the General Assembly in order to take effect for FY 2022.

No provision.

No provision.

No provision.

Requires the report to be submitted to the Superintendent of Public Instruction, the President of the State Board of Education, and the chair, vice chair, and ranking members of the finance and primary and secondary education committees and finance

No provision.

Replaces the House provision with a provision that requires the report to be submitted to the President and Minority Leader of the Senate, the Speaker and Minority Leader of the House, and the members of the primary and secondary education committees in both the House and

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subcommittees on primary and secondary education in both the House and the Senate.

Fiscal effect: Increases the administrative responsibilities for ODE, JEOC, ODJFS, and AOS.

the Senate.

Fiscal effect: Same as the House, but only for ODE and ODJFS.

Other Education Provisions

EDUCD107 Study of transportation of community school and nonpublic school students

R.C. 3317.62, conforming change in Section 265.215

No provision.

Establishes a joint legislative task force consisting of six members, three each appointed by the Speaker of the House of Representatives and the Senate President, to study, in consultation with the Superintendent of Public Instruction, the Auditor of State, and other stakeholders, the transportation of community school and nonpublic school students and to determine methods to create greater efficiency and minimize costs in transporting such students. Requires the task force to report its findings to the Speaker of the House and the President of the Senate by December 31, 2020.

Fiscal effect: There may be some additional administrative costs for ODE and the Auditor of State to consult on or support the work of the task force.

No provision.

No provision.

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As Enacted

JEOCD3 Gifted services funding study

R.C. 3317.60, conforming change in Section 265.215

No provision.

Requires JEOC, in collaboration with the Ohio Department of Education (ODE), the Auditor of State, and a JEOC-established workgroup of educators, auditors, and ODE employees, to review the funding reporting protocols and requirements for gifted services in order to recommend improvements regarding accountability for the spending of gifted funds by traditional school districts.

No provision.

No provision.

No provision.

Requires JEOC to submit a report of its findings by December 31, 2020.

No provision.

No provision.

No provision.

Requires the report to be submitted to the Superintendent of Public Instruction, the President of the State Board of Education, and the chair, vice chair, and ranking members of the finance and primary and secondary education committees and finance subcommittees on primary and secondary education in both the House and the Senate.

No provision.

No provision.

No provision.

Specifies that it is the intent of the General Assembly that the recommendations of the study be the basis of legislation enacted by the General Assembly in order to take effect for FY 2022.

No provision.

No provision.

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Fiscal effect: Increases the administrative responsibilities of JEOC, ODE, and the Auditor of State.

JEOCD5 ESC evaluation

R.C. 3317.60, conforming change in Section 265.215

No provision.

Requires JEOC, in collaboration with ODE, the Auditor of State, and the Ohio Educational Service Center Association, to evaluate educational service centers (ESCs) on (1) services provided, (2) cost of existing services, (3) the ability to generate revenue for providing nonmandatory services and offset fixed costs with that revenue, (4) the average operating cost per pupil, and (5) the effectiveness and efficiency of all ESCs.

No provision.

No provision.

No provision.

Requires JEOC to submit a report of its findings by December 31, 2020.

No provision.

No provision.

No provision.

Requires the report to be submitted to the Superintendent of Public Instruction, the President of the State Board of Education, and the chair, vice chair, and ranking members of the finance and primary and secondary education committees and finance subcommittees on primary and secondary education in both the House and the Senate.

No provision.

No provision.

No provision.

Specifies that it is the intent of the General Assembly that the recommendations of the

No provision.

No provision.

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study be the basis of legislation enacted by the General Assembly in order to take effect for FY 2022.

Fiscal effect: Increases the administrative responsibilities of JEOC, ODE, and the Auditor of State.

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Personal Income Tax

TAXCD63 Ohio political party fund income tax checkoff

Executive	As Passed by the House	As Passed by the Senate	As Enacted
No provision.	No provision.	<p>R.C. 3517.16, 5747.081, 3517.17, and 3517.18 (repealed); R.C. 131.44, 3501.05, 3517.01, 3517.10, 3517.102, 3517.1012, 3517.11, 3517.12, 3517.153, 3517.23, 3517.99, 3517.992, 5703.05, 5747.03, and 5747.04; Sections 409.10, 757.240 and 815.10</p> <p>Eliminates the Ohio political party fund income tax checkoff for taxable years beginning after 2019. (Under current law, taxpayers may opt to credit \$1 of their income tax liability to the fund. Married couples filing joint returns may credit up to \$2. Money in the fund is divided among the state's major political parties. The money cannot be used to further the election or defeat of any particular candidate or to influence the outcome of an issue election.)</p>	<p>R.C. 3517.16, 5747.081, 3517.17, and 3517.18 (repealed); R.C. 131.44, 3501.05, 3517.01, 3517.10, 3517.102, 3517.1012, 3517.11, 3517.12, 3517.153, 3517.23, 3517.99, 3517.992, 5703.05, 5747.03, and 5747.04; Sections 409.10, 757.240 and 815.10</p> <p>Same as the Senate, but accelerates the application date of the provision, eliminating the checkoff for taxable years beginning after 2018, generally meaning returns filed in 2020.</p>
No provision.	No provision.	<p>Dissolves the fund no later than January 1, 2021.</p> <p>Fiscal effect: Reduces the appropriation in FY 2021 to \$90,000 for FID appropriation item 110613, Ohio Political Party Distributions.</p>	<p>Same as the Senate, but accelerates dissolution of the fund to no later than January 1, 2020.</p> <p>Fiscal effect: Reduces the appropriation to \$90,000 in FY 2020 and zero in FY 2021.</p>

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DOTCD41 Ohio Turnpike and Infrastructure Commission - audits and financial reports

R.C. 5537.17

(1) Eliminates the requirement that the Auditor of State make an unannounced annual audit of the Ohio Turnpike and Infrastructure Commission's accounts and transactions.

R.C. 5537.17

(1) Same as the Executive.

R.C. 5537.17

(1) Replaces the Executive provision with one that retains the current law requirement that the Auditor of State audit the accounts and transactions of the Commission, but requires the audit at least once every other year, instead of annually as under current law.

R.C. 5537.17

(1) Same as the Senate.

(2) Requires the Commission's books to be annually audited by certified public accountants approved by the Auditor of State instead of by any CPAs.

(2) Same as the Executive.

(2) Same as the Executive.

(2) Same as the Executive.

(3) Eliminates the requirement that, by July 1st of each year, the Commission make an annual report of its activities over the preceding calendar year, including a complete operating and financial statement, and provide the report to the Governor and the General Assembly.

(3) Same as the Executive.

(3) Same as the Executive.

(3) Same as the Executive.

(4) Requires the Commission to annually submit a comprehensive annual financial report containing its audited financial statements for the preceding calendar year, to the Governor, the General Assembly, and the Director of Budget and Management, by July 1st of each year. Specifies that such report must include a complete operating and financial statement covering the Commission's operations and funding of any Turnpike projects and infrastructure projects during the year.

(4) Same as the Executive.

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Fiscal effect: Minimal decrease in administrative costs to the Commission.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.	Fiscal effect: Same as the Executive.
