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## OFFICE OF BUDGET AND MANAGEMENT

### **OBM internal audit and confidential documents**

- Provides that records or documents received by the Office of Internal Audit in the Office of Budget and Management (OBM) for the purpose of conducting internal audits of state agencies that are otherwise exempt from disclosure under state or federal law are not public records.
- Clarifies that infrastructure records that are an internal audit report or work paper of the Office are exempt from disclosure as a public record.

### **Expenditure of excess revenue**

- Changes terminology in the Controlling Board law governing the expenditure of excess money from certain state funds.

### **OBM internal audit and confidential documents**

(R.C. 126.48)

The bill provides that any internal audit report produced by the Office of Internal Audit in the Office of Budget and Management (OBM), and all work papers of the internal audit, are confidential and not public records until the final report of the internal audit's findings and recommendations has been submitted. The bill adds that any record or document necessary for the performance of an internal audit received by OBM's Office of Internal Audit, that is otherwise exempt from disclosure as a public record under state or federal law, is also exempt from disclosure by the Office. Current law provides only that a preliminary or final report of an internal audit's findings and recommendations is not a public record until the final report is submitted. The bill also clarifies that any internal audit report or work paper that meets the definition of a security record or infrastructure record under current law is not a public record.

### **Expenditure of excess revenue**

(R.C. 131.35)

The bill changes terminology in the law governing the expenditure of excess money received into certain state funds from which the Controlling Board may make transfers. Current law requires that excess "funds" received into those state "funds" be spent according to certain requirements, including when an appropriation can be increased or transferred. Because the term "fund" is defined in R.C. Chapter 131 and to clarify the terms used in the amended statute, under the bill, these requirements would apply to "revenue" received into these state funds.