

Executive

As Reported By House Finance

**AUDCD11 Chief Deputy Auditor of State**

No provision.

**R.C. 117.04, 117.05, 117.06, and 117.22**

Renames the statutory position of “Deputy Auditor of State” to “Chief Deputy Auditor of State” and requires the person appointed to this position to be a certified public accountant with an active Ohio permit.

**Fiscal effect: None.**

**AUDCD12 Auditor of state employees**

No provision.

**R.C. 117.09, 117.13, 117.22**

Modifies the statutory description of the Auditor of State's authority to specify that the Auditor is the lead public official responsible for the examination, analysis, inspection, and audits of all public offices, as opposed to the chief inspector and supervisor of all public offices, under current law.

No provision.

Replaces the current statutory prescriptions of the Auditor of State's hiring authority with a general authority to hire, appoint, and fix the compensation of auditors, investigators, and other staff necessary to carry out the duties and responsibilities of the office.

No provision.

Eliminates from current law (1) the limitation that the Auditor of State appoint not more than six deputy inspectors and supervisors, and a clerk, (2) the requirement that not more than three deputy inspectors and supervisors belong to the same political party, and (3) the requirement that the Auditor of State appoint state examiners known as assistant Auditors of State.

No provision.

Eliminates the statutory titles of assistant Auditors of State, deputy inspectors, deputy supervisors, and the related qualifications necessary to appoint an assistant Auditor of State.

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No provision.

Eliminates the entitlement of Auditor of State employees to compensation for testifying when called in legal proceedings.

**Fiscal effect: The overall impact on payroll will depend on staffing decisions made by the Auditor of State under this provision.**

**AUDCD10 Compliance with terms of state economic development awards**

**R.C. 117.55, 125.112**

No provision.

Transfers to the Auditor of State, from the Attorney General under current law, the duty to determine if an entity is in compliance with the terms and conditions of a state award for economic development.

No provision.

Requires the Department of Development (DEV), not later than 30 days after the end of the state fiscal year, to send the Auditor of State a list of state awards for economic development.

No provision.

Requires the Auditor of State to review each award and determine if an entity is in compliance with the terms and conditions of the award received by that entity and publish a report of its review within 90 days after receiving the list of awards from DEV.

No provision.

Requires the Auditor of State to report to the Attorney General that an award recipient is not in compliance with a performance metric specified in the terms and conditions of the award.

No provision.

Modifies the Attorney General's authority to pursue remedies and recoveries, available under current law, against and from a non-compliant entity by permitting, rather than requiring such actions, when the Attorney General determines appropriate and to the extent of the non-compliance.

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No provision.

Requires, if the Auditor of State is authorized to conduct an audit of an entity that has received an award, that the audit be conducted in accordance with the Auditor of State law.

**Fiscal effect: The administrative costs for determine an entity's compliance with terms and conditions of state economic development incentives will shift from Attorney General to the Auditor of State.**

**AUDCD1 Audit Management and Services**

**Section: 223.20**

Specifies that GRF appropriation item 070401, Audit Management and Services, be used to support the Auditor of State's costs that are not recovered through charges to local governments and state agencies, 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.

**Section: 223.20**

Same as the Executive.

**AUDCD2 Performance Audits**

**Section: 223.20**

Specifies that 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 Executive.

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**AUDCD3 Local Government Audit Support**

**Section: 223.20**

Specifies that GRF appropriation 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 Executive.

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**AUDCD4 Local Government Audit Support Fund**

**Section: 223.20**

Specifies that DPF appropriation item 070611, Local Government Audit Support Fund, be used pursuant to RC 117.131 to offset the costs of audits that would otherwise be charged to local public offices in the absence of the fund.

**Section: 223.20**

Same as the Executive.

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**DASCD30 Deeds conveying and records showing ownership of state land**

**R.C. 123.02, 155.011, 1503.03, 1546.06, 4141.131, 5119.43, 5301.13, 5301.14, 5301.15, 5301.18, 5301.21, 5501.331, Repealed 117.49 and 117.50**

Transfers responsibility to prepare deeds for the conveyance of state land from the Auditor of State to the Director of Administrative Services. Transfers the responsibility to keep documents showing the state's interest in real estate, other than public lands and highway rights-of-way, and to maintain a recording system open for public inspection, from the Auditor of State to the Director of Administrative Services.

**Fiscal effect: Minimal.**

**R.C. 123.02, 155.011, 1503.03, 1546.06, 4141.131, 5119.43, 5301.13, 5301.14, 5301.15, 5301.18, 5301.21, 5501.331, Repealed 117.49 and 117.50**

Same as the Executive.

**Fiscal effect: Same as the Executive.**