
AUDITOR OF STATE (AUD)

- Removes the requirement that the Director of Budget and Management approve assessments from the Uniform Accounting Network Fund for the Auditor of State's administrative costs for the Uniform Accounting Network.
- Repeals, for audits of local public offices, authority to recover costs from the GRF for State Auditor employees' annual vacation and sick leave and, from the state treasury, necessary travel and hotel costs of local deputy inspectors and supervisors.
- Requires the State Auditor to establish cost-recovery rates for local public office audits.

OBM approval of costs assessed to Uniform Accounting Network Fund

(R.C. 117.101)

The act removes the requirement that the Director of Budget and Management approve assessments from the Uniform Accounting Network Fund for the Auditor of State's administrative costs for the Uniform Accounting Network. The Fund consists of user fees charged to participating public offices for goods, materials, supplies, and services received from the Uniform Accounting Network provided by the Auditor of State, and is used by the Auditor of State to pay the costs of establishing and maintaining the network. The network provides certain public offices with efficient and economical access to data processing and management information facilities and expertise. The Fund is assessed a proportionate share of the Auditor of State's administrative costs in accordance with procedures prescribed by the Auditor of State.

Cost recovery for audits of local public offices

(R.C. 117.13)

The act repeals the authority of the State Auditor to finance from the GRF the annual vacation and sick leave costs of assistant auditors performing the audits, employees, and typists. The act also eliminates the authority to pay travel and hotel expenses of deputy inspectors and supervisors of public offices from the state treasury. Under the act, the Auditor instead must establish rates by rule to be charged for recovering the costs of audits of local public offices.



Continuing law authorizes the State Auditor to recover certain audit costs from the local public offices being audited. Recoverable costs include the compensation and expenses of assistant auditors of state assigned to perform the audits, the cost of employees assisting them, the cost of experts employed for the audit, and the costs associated with preparing the audit reports.

