

Executive	As Passed By House	In Senate Finance
<b>AUDCD11 Chief Deputy Auditor of State</b>	<p><b>R.C. 117.04, 117.05, 117.06, and 117.22</b></p> <p>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.</p> <p><b>Fiscal effect: None.</b></p>	<p><b>R.C. 117.04, 117.05, 117.06, and 117.22</b></p> <p>Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>
<b>AUDCD12 Auditor of state employees</b>	<p><b>R.C. 117.09, 117.13, 117.22</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>Eliminates the statutory titles of assistant Auditors of State, deputy inspectors, deputy supervisors, and the related qualifications necessary to appoint an assistant Auditor of</p>	<p><b>R.C. 117.09, 117.13, 117.22</b></p> <p>Same as the House.</p> <p>Same as the House.</p> <p>Same as the House.</p> <p>Same as the House.</p>

Executive	As Passed By House	In Senate Finance
No provision.	State. Eliminates the entitlement of Auditor of State employees to compensation for testifying when called in legal proceedings. <b>Fiscal effect: The overall impact on payroll will depend on staffing decisions made by the Auditor of State under this provision.</b>	Same as the House. <b>Fiscal effect: Same as the House.</b>
<b>AUDCD10 Compliance with terms of state economic development awards</b>		
No provision.	<b>R.C. 117.55, 125.112</b> 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.	<b>R.C. 117.55, 125.112</b> Same as the House.
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.	Same as the House.
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.	Same as the House.
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.	Same as the House.
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	Same as the House.

Executive	As Passed By House	In Senate Finance
No provision.	<p>requiring such actions, when the Attorney General determines appropriate and to the extent of the non-compliance.</p> <p>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.</p> <p><b>Fiscal effect: The administrative costs for determining compliance with terms and conditions of state economic development incentives will shift from Attorney General to the Auditor of State.</b></p>	<p>Same as the House.</p> <p><b>Fiscal effect: Same as the House.</b></p>
<p><b>AUDCD1 Audit Management and Services</b></p> <p><b>Section: 223.20</b></p> <p>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.</p>	<p><b>Section: 223.20</b></p> <p>Same as the Executive.</p>	<p><b>Section: 223.20</b></p> <p>Same as the Executive.</p>
<p><b>AUDCD2 Performance Audits</b></p> <p><b>Section: 223.20</b></p> <p>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.</p>	<p><b>Section: 223.20</b></p> <p>Same as the Executive.</p>	<p><b>Section: 223.20</b></p> <p>Same as the Executive.</p>

Executive

As Passed By House

In Senate Finance

**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.

**Section: 223.20**

Same as the Executive.

**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.

**Section: 223.20**

Same as the Executive.

Executive

As Passed By House

In Senate Finance

**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.**

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.**

Executive	As Passed By House	In Senate Finance
-----------	--------------------	-------------------

Other Education Provisions

**EDUCD181 Academic distress commissions - Lorain Plan**

No provision.	No provision.	<p><b>R.C. 3302.103, 812.20</b></p> <p>Establishes a process by which a school district for which an academic distress commission (ADC) was established in 2013 under former law and is currently subject to an ADC that was re-established under continuing law, as enacted in 2015, may be relieved from the oversight of its ADC prior to meeting the conditions prescribed by continuing law. (The Lorain City School District is the only school district to which these conditions apply.)</p>
No provision.	No provision.	Specifies that the process does all of the following:
No provision.	No provision.	(1) Requires the district to develop and implement a three-year academic improvement plan and submit annual reports on its improvement progress.
No provision.	No provision.	(2) Requires the State Superintendent to review the plan and submit it, not later than 30 days after receiving it, with an approval or disapproval recommendation to the State Board of Education.
No provision.	No provision.	(3) Permits the Superintendent to suggest modifications to the plan.
No provision.	No provision.	(4) Requires the State Board to review the plan and approve or disapprove it (with or without the Superintendent's recommendations) not later than 90 days after receiving it.
No provision.	No provision.	(5) Permits the district to submit modifications to the plan subject to the State Board of Education's approval.

Executive	As Passed By House	In Senate Finance
No provision.	No provision.	(6) Specifies the ADC will continue to exist and provide assistance but relinquishes operational and managerial control to the district.
No provision.	No provision.	(7) Specifies that if the district meets the majority of the plan's improvement benchmarks at the end of the initial or extended evaluation period, the ADC is dissolved, and if the district does not meet the majority of improvement benchmarks, the chief executive officer of the ADC reassumes powers under continuing law.
No provision.	No provision.	Requires the Auditor of State, not later than 60 days after the bill's effective date, to complete a performance audit of a school district to which the bill applies and submit the audit results to the district board. Requires the Auditor to pay for the performance audit.
No provision.	No provision.	Specifies that these provisions are exempt from the referendum and therefore take effect immediately when the act becomes law.  <b>Fiscal effect: Will increase ODE's administrative responsibilities to assist the State Board of Education in reviewing Lorain CSD's improvement plan, evaluating the district's progress at the end of the three-year period, and, if applicable, reviewing requests for up to two one-year extension periods. The Lorain CSD will likely incur costs to develop and, if ultimately approved by the State Board, implement its academic improvement plan, and annually make progress reports. These costs will depend on the strategies the district board chooses to improve academic performance and could utilize existing resources. The Auditor of State will incur costs to conduct the performance audit, though they will depend on the audit's scope and</b>

**Executive**

**As Passed By House**

**In Senate Finance**

---

**could reduce the number of performance audits the Auditor conducts for other entities (see AUDCD2)**

---