

Executive	As Passed By House	As Reported By Senate Finance
<div>OHSCD5</div> <div>OHC American Indian Burial Sites</div> <div>R.C. 149.3010, 149.43, 2909.05, 2927.11</div> <div>Requires burial sites used by OHC for the repatriation of American Indian remains to have an easement, enforceable by OHC, to preserve the burial sites.</div> <div>Exempts records related to such burial sites from disclosure under the Ohio Public Records Act, and excludes them from the 75-year disclosure requirement.</div> <div>Includes such burial sites in the criminal offenses of desecration and vandalism.</div> <div>Fiscal effect: Minimal.</div>	<div>R.C. 149.3010, 149.43, 2909.05, 2927.11</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div> <div>Fiscal effect: Same as the Executive.</div>	<div></div> <div>No provision.</div> <div>No provision.</div> <div>No provision.</div> <div></div>
<div>OHSCD1</div> <div>Subsidy Appropriation</div> <div>Section: 297.20</div> <div>Requires, upon approval by the OBM Director, that appropriations made to the OHC be released in quarterly amounts.</div> <div>Requires OHC funds and fiscal records be examined by independent certified public accountants approved by the AOS, and a copy of the audited financial statements be filed with OBM.</div> <div>Requires the appropriations made to OHC be the contractual consideration provided by the state to support the state’s offer to contract with OHC.</div>	<div>Section: 297.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>	<div>Section: 297.20</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div> <div>Same as the Executive.</div>
<div>OHSCD2</div> <div>UNESCO World Heritage Sites</div> <div>Section: 297.20</div> <div>Requires GRF ALI 360402, UNESCO World Heritage Sites, to pay for operating costs for approved United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage sites in Ohio.</div>	<div>Section: 297.20</div> <div>Same as the Executive.</div>	<div>Section: 297.20</div> <div>Same as the Executive.</div>

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OHSCD3 State Historical Grants		
Section: 297.20	Section: 297.20	Section: 297.20
Makes the following earmarks from GRF ALI 360508, State Historical Grants:	Same as the Executive, but makes the following changes to the earmarks:	Same as the Executive, but makes the following changes to the earmarks:
(1) \$350,000 in each fiscal year for the Western Reserve Historical Society.	(1) Same as the Executive.	(1) Same as the Executive.
(2) \$350,000 in each fiscal year for the Cincinnati Museum Center.	(2) Same as the Executive.	(2) Same as the Executive.
(3) No provision.	(3) \$150,000 in FY 2026 for Wadsworth Area Historical Society and the preservation of the St. Mark's Episcopal Church located in Wadsworth, Ohio.	(3) No provision.
OHSCD4 Outreach and Partnership		
Section: 297.20		
Earmarks \$1,819,085 in each fiscal year from GRF ALI 360509, Outreach and Partnership, to be used for students and teachers to access the Ohio as America social studies curriculum in partnership with DEW.	No provision.	No provision.
Requires OHC to report the number of students, teachers, and schools using the curriculum to OBM quarterly.	No provision.	No provision.
OHSCD7 Ohio Commission for the U.S. Semiquincentennial		
	Section: 297.20	Section: 297.20
No provision.	Earmarks \$250,000 in FY 2026 from GRF ALI 360401, Ohio Commission for the U.S. Semiquincentennial, for marketing and event operations for the America's River Roots Festival.	No provision.
No provision.	No provision.	Requires that GRF ALI 360401, Ohio Commission for the U.S. Semiquincentennial be used for grants across the state in support of the U.S. Semiquincentennial.

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OHSCD8 Holocaust and Genocide Memorial and Education Commission		
	Section: 297.20	Section: 297.20
No provision.	Earmarks \$125,000 in each fiscal year from GRF ALI 360400, Holocaust and Genocide Memorial and Education Commission, for The Nancy and David Wolf Holocaust and Humanity Center.	Same as the House.

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AUDCD9	AOS duties		R.C. 9.35, 117.11, 117.38, 117.44, 149.10, 149.30, 169.13, 306.43, 308.13, 317.20, 319.04, 321.03, 323.611, 501.09, 501.11, 507.12, 703.34, 733.81, 735.05, 749.31, 1533.13, 3313.27, 3314.011, 3314.038, 3314.08, 3315.18, 3315.181, 3317.035, 3318.051, 3318.48, 3326.51, 3328.16, 3345.591, 3375.39, 3375.92, 3381.11, 3709.15, 3717.071, 5117.12, 5310.06, 5705.12, 5705.121, 5705.28, 5705.29, 5923.30, 5705.38, 6101.55; R.C. 117.113, 117.251, 117.441, 117.51, 501.03, 3314.50, 4115.31, 4115.32, 4115.33, 4115.34, 4115.35, 4115.36 (repealed)
No provision.		No provision.	The bill makes various changes to laws related to AOS, as follows:
No provision.		No provision.	Makes subject to audit any books and records that are both maintained by public officials and contracted out for electronic data processing or computer services. Removes the requirement that the parties give “satisfactory assurance” to AOS that affected records will be subject to audit as under current law.
No provision.		No provision.	Repeals a redundant provision requiring the AOS to audit each science, technology, engineering, and mathematics (STEM) school every fiscal year.
No provision.		No provision.	Eliminates the AOS's duty to audit a school district serving as a STEM school sponsoring district for compliance with STEM school financing requirements.
No provision.		No provision.	Repeals a provision requiring the AOS to make a notation on an audit report for a county treasurer’s office if the treasurer invested at least 10% of the county’s money in eligible institutions.

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No provision.	No provision.	Requires the annual financial report filed by public offices under continuing law to include budgetary comparison information as required by the applicable reporting framework or as prescribed by the AOS.
No provision.	No provision.	Removes the requirement for the AOS to operate a fiduciary training program annually for members and employees of state boards and commissions.
No provision.	No provision.	Transfers custodian responsibility for Ohio’s public land records from the AOS to the OHS.
No provision.	No provision.	Requires executive agencies to receive pre-approval from the AOS for internally produced or independently produced audit reports.
No provision.	No provision.	Changes an erroneous reference in the Unclaimed Funds Law from AOS to OBM, which is responsible for paying unclaimed funds held by the state to the owner.
No provision.	No provision.	Requires county auditors, township fiscal officers, and municipal fiscal officers to retain documentation of required completed initial and continuing education courses. Additionally requires the AOS to audit for compliance with the continuing education requirements.
No provision.	No provision.	Eliminates AOS's duty to adopt rules for verifying the completion of initial education programs and continuing education courses for individuals elected or appointed to the office of township fiscal officer, duty to issue a certificate of completion for such programs and courses, and duty to issue "failure to complete" notices for such programs and courses.

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No provision.	No provision.	Requires the County Auditors Association of Ohio, rather than the AOS, to issue notices to county auditors who have not completed the required coursework.
No provision.	No provision.	Requires township and municipal fiscal officers' continuing education to include knowledge about bulletins or other information published by the AOS and any other subject deemed appropriate by the AOS.
No provision.	No provision.	Removes the AOS from the process for a county to have sectional indexes made.
No provision.	No provision.	Transfers, from the AOS to DAS, the responsibility to issue deeds for property that was originally appropriated by Congress for the support of schools and ministerial purposes.
No provision.	No provision.	Removes the requirement that AOS prescribe the form/manner of records that clerks, fiscal officers, and other agents must keep related to certain wildlife/hunting/fishing permits and licenses.
No provision.	No provision.	Requires DEW instead of AOS to require the fiscal officer of a community school or college-preparatory boarding school to execute a bond.
No provision.	No provision.	Removes AOS as a recipient of an annual report submitted by community schools about students who live in a children's residential center.
No provision.	No provision.	Removes the requirement for a community school's governing authority to file a bond or submit a written guarantee of payment for audit costs.

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No provision.	No provision.	Eliminates the requirement that the DEW consult the AOS in reducing certain amounts payable to certain community schools.
No provision.	No provision.	Eliminates the Director of DEW and AOS's duty to jointly establish a method for auditing certain community schools.
No provision.	No provision.	Eliminates the Director of DEW, AOS, and Governor's duty to jointly make recommendations to the General Assembly for legislative changes to assure fiscal and academic accountability for certain community schools.
No provision.	No provision.	Removes the authority of the AOS to (1) alter the formula used to calculate the amount a school district must deposit into their Capital and Maintenance Fund and (2) designate alternative sources of revenue a school district can deposit the fund.
No provision.	No provision.	Requires a school district, rather than AOS, to notify DEW when the school district transfers the required deposit for certain projects.
No provision.	No provision.	Removes the requirement that the AOS issue a finding for recovery against a school district when funds are overdue to the FCC. Instead, requires FCC to certify the amount to the AGO for collection.
No provision.	No provision.	Removes the AOS or their representative as an alternate person responsible for counting all remaining money, bonds, and other securities of a library's or board of education's fiscal officer.
No provision.	No provision.	Eliminates the requirement that each subdivision and school library district budget include additional information prescribed by AOS.
No provision.	No provision.	Allows the AOS full discretion in selecting which school districts to audit for enrollment information.

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No provision.	No provision.	Eliminates the requirement that school district appropriation measures be in the form prescribed by AOS after consultation with the Tax Commissioner.
No provision.	No provision.	Removes the requirement for the AOS to consult TAX when political subdivisions request approval to create a new fund under Ohio’s Tax Levy Law.
No provision.	No provision.	Changes the AOS's duty to audit certain safeguards implemented by state institutions of higher education from a minimum of four performance audits each biennium to at least once every two fiscal years.
No provision.	No provision.	Removes the authority of AGR and DOH to ask AOS to audit retail food establishment license fees or food service operation license fees charged by a local board of health.
No provision.	No provision.	Removes the requirement for DEV to consult with AOS when preparing reports about the impact of the prohibition against discontinuing heating services on the number of uncollectible and past due residential accounts.
No provision.	No provision.	Removes AOS and SOS from the process for investing money received by the courts for the assurance fund.
No provision.	No provision.	Removes AOS from the process of filing an action against an officer of the organized militia who cannot properly account for property/money in the officer’s possession.
No provision.	No provision.	Requires the judges that preside over conservancy districts, instead of the AOS, to consider approvals for modifying the form of the annual levy portion of a conservancy district’s assessment record.
No provision.	No provision.	Removes outdated provisions from the Revised Code related to the now-abolished State Committee for the Purchase of Products and Services by Persons with Severe Disabilities.

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No provision.	No provision.	Eliminates the ability of the head of a department, board, commission, or district authority entitled to participate in any appropriation or revenue of a subdivision to file an estimate of contemplated revenue and expenditures for the ensuing fiscal year on a form prescribed by AOS.
No provision.	No provision.	Eliminates the requirement that a tax budget present certain information in such detail as prescribed by AOS. Fiscal effect: Minimal.