
AUDITOR OF STATE

Auditor of State authority

- 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.

AOS employees

- Eliminates certain statutory titles within the office of the Auditor of State.
- Eliminates the entitlement, of Auditor of State employees, to compensation when called to testify in legal proceedings.
- Renames the statutory office, Deputy Auditor of State, to Chief Deputy Auditor of State, and requires that the person appointed to that office be a certified public accountant with an active Ohio permit.

State awards for economic development

- Requires the Auditor of State, rather than the Attorney General, to review state awards for economic development and determine if an entity is in compliance with the terms and conditions of an award it received, and publish a report of the reviews and determinations.
- Requires the Department of Development annually to send the Auditor a list of state awards for economic development.
- Authorizes, rather than requires, the Attorney General to pursue against and from an entity that is not in compliance with the terms and conditions of a state award for economic development remedies and recoveries available under law.

Auditor of State authority

(R.C. 117.09, 117.13, and 117.22)

Auditor responsibilities

The bill modifies the authority of the Auditor of State to specify the Auditor is the lead public official responsible for the examination, analysis, inspection, and audits of all public offices. Current law, modified by the bill, specifies that the Auditor is the chief inspector and supervisor of public offices.

Employees

Further, the bill eliminates the statutory titles of assistant auditors of state, deputy inspector, and deputy supervisor and the qualifications necessary for appointment as an assistant auditor of state. Current law, modified by the bill, requires the Auditor of State to appoint not

more than six deputy inspectors and supervisors and a clerk. The bill also removes the requirement that not more than three deputy inspectors and supervisors may belong to the same political party. Finally, the bill eliminates the requirement that the Auditor appoint state examiners to be known as assistant auditors of state. Instead, the bill authorizes the Auditor generally to hire, appoint, and fix the compensation of auditors, investigators, and other staff necessary to carry out the statutory responsibilities of the office.

The bill eliminates the entitlement, of Auditor of State employees, to compensation when called to testify in legal proceedings. Under current law, any employee called to testify in any legal proceedings in regard to any official matter is entitled to compensation and expenses, including reimbursement for travel, including meals, hotels, and other actual and necessary expenses when traveling on official business, under order of the Auditor, away from the employee's headquarters or place of principal assignment.

Chief Deputy Auditor of State

(R.C. 117.04, 117.05, 117.06, and 117.22)

The bill renames the statutory office, Deputy Auditor of State, to Chief Deputy Auditor of State. Continuing law requires that the Auditor of State appoint a person to that office. The bill additionally requires that the person appointed be a certified public accountant with an active Ohio permit.

Continuing law specifies that, during the absence or disability of the Auditor of State, or when so directed by the Auditor of State, the Deputy Auditor of State (Chief Deputy Auditor of State under the bill), may perform all the duties of Auditor of State.

State awards for economic development

(R.C. 117.55 and 125.112)

The bill requires the Auditor of State, rather than the Attorney General as under current law, to determine if an entity is in compliance with the terms and conditions of a state award for economic development that the entity received. Under the bill, the Department of Development (DEV), no later than 30 days after the end of the state fiscal year, must send the Auditor a list of state awards for economic development. The Auditor then must review each award and determine if the entity is in compliance with the terms and conditions, including performance metrics, of a state award for economic development received by that entity.

Under the bill, the Auditor of State must publish a report of its reviews and determinations no later than 90 days after receipt of the list of state awards from DEV. Current law requires the Attorney General annually to submit a report regarding the level of compliance to the General Assembly.

The bill requires the Auditor, when the Auditor determines that an entity is not in compliance with a performance metric that is specified in the terms and conditions of an award, to report that information to the Attorney General. The Attorney General is authorized, but not required, to pursue against and from that entity remedies and recoveries available under law.

Currently, when the Attorney General determines appropriate, and to the extent the entity has not complied, the Attorney General must pursue remedies.

The bill also specifies that, if the Auditor is authorized to conduct an audit of an entity that receives or has received a state award for economic development, the audit be conducted in accordance with Auditor of State law.