

As Introduced

**136th General Assembly
Regular Session
2025-2026**

S. B. No. 48

Senator Ingram

A BILL

To amend section 117.113 of the Revised Code 1
regarding the auditing of chartered nonpublic 2
schools. 3

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 117.113 of the Revised Code be 4
amended to read as follows: 5

Sec. 117.113. (A) The auditor of state shall audit each 6
science, technology, engineering, and mathematics school 7
established under Chapter 3326. of the Revised Code in 8
accordance with this chapter each fiscal year. 9

(B) Each fiscal year, the auditor of state shall audit the 10
specific funds or accounts of each chartered nonpublic school in 11
the state into which public money has been placed or deposited 12
for that fiscal year. 13

For purposes of this division, "public money" includes any 14
funds the school receives from the state for any of the 15
following: 16

(1) Participation in the educational choice scholarship 17
program established under sections 3310.01 to 3310.17 of the 18

<u>Revised Code;</u>	19
<u>(2) Administrative and clerical cost reimbursements</u>	20
<u>prescribed under section 3317.063 of the Revised Code;</u>	21
<u>(3) Auxiliary services reimbursements prescribed under</u>	22
<u>section 3317.064 of the Revised Code.</u>	23
Section 2. That existing section 117.113 of the Revised	24
Code is hereby repealed.	25