

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
regarding the auditing of chartered nonpublic
schools.

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

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

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

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

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

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

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<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Code is hereby repealed.	25