As Introduced

136th General Assembly
Regular Session
2025-2026

S. B. No. 494

Senators Brenner, Lang

To amend section 117.46 of the Revised Code to subject the Governor, Secretary of State, Treasurer of State, and Attorney General to performance audits by the Auditor of State.

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

Section 1. That section 117.46 of the Revised Code be amended to read as follows:

Sec. 117.46. Each biennium the auditor of state shall conduct a minimum of four performance audits under this section. Except as otherwise provided in this section, at least two of the audits shall be of state agencies selected from a list comprised of the administrative departments listed in section 121.02 of the Revised Code ~~and the department of education and workforce~~ and at least two of the audits shall be of other state agencies. At the auditor of state's discretion, the auditor of state may also conduct performance audits of state institutions of higher education. The ~~offices~~ office of the ~~attorney general,~~ auditor of state~~, governor, secretary of state, and treasurer of state~~ and agencies of the legislative and judicial branches are not subject to an audit under this section.

The auditor shall select each agency or institution to be

audited and shall determine whether to audit the entire agency or institution or a portion of the agency or institution by auditing one or more programs, offices, boards, councils, or other entities within that agency or institution. The auditor shall make the selection and determination in consultation with the governor and the speaker and minority leader of the house of representatives and president and minority leader of the senate.

An audit of a portion of an agency or institution shall be considered an audit of one agency or institution. The authority to audit a portion of an agency or institution in no way limits the auditor's ability to audit an entire agency or institution if it is in the best interest of the state.

The performance audits under this section shall be conducted pursuant to sections 117.01 and 117.13 of the Revised Code. In conducting a performance audit, the auditor of state shall determine the scope of the audit, but shall consider, if appropriate, supervisory and subordinate level operations in the agency or institution. A performance audit under this section shall not include review or evaluation of an institution's academic performance.

As used in this section and in sections 117.461, 117.462, 117.463, and 117.47 of the Revised Code, "state institution of higher education" has the meaning defined in section 3345.011 of the Revised Code.

Section 2. That existing section 117.46 of the Revised Code is hereby repealed.