

As Reported by the Senate Higher Education Committee

133rd General Assembly

Regular Session

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S. B. No. 120

Senators McColley, Rulli

Cosponsors: Senators Brenner, Huffman, M., Huffman, S., Roegner, Kunze

A BILL

To amend section 117.46 of the Revised Code to 1
authorize the Auditor of State to conduct 2
performance audits of any and all state 3
institutions of higher education. 4

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

Section 1. That section 117.46 of the Revised Code be 5
amended to read as follows: 6

Sec. 117.46. Each biennium the auditor of state shall 7
conduct a minimum of four performance audits under this section. 8
Except as otherwise provided in this section, at least two of 9
the audits shall be of state agencies selected from a list 10
comprised of the administrative departments listed in section 11
121.02 of the Revised Code and the department of education and 12
at least two of the audits shall be of other state agencies. At 13
the auditor of state's discretion, the auditor of state may also 14
conduct ~~a performance audit audits of a state institution~~ 15
institutions of higher education ~~as one of the four required~~ 16
~~performance audits~~. The offices of the attorney general, auditor 17
of state, governor, secretary of state, and treasurer of state 18

and agencies of the legislative and judicial branches are not 19
subject to an audit under this section. 20

The auditor shall select each agency or institution to be 21
audited and shall determine whether to audit the entire agency 22
or institution or a portion of the agency or institution by 23
auditing one or more programs, offices, boards, councils, or 24
other entities within that agency or institution. The auditor 25
shall make the selection and determination in consultation with 26
the governor and the speaker and minority leader of the house of 27
representatives and president and minority leader of the senate. 28

An audit of a portion of an agency or institution shall be 29
considered an audit of one agency or institution. The authority 30
to audit a portion of an agency or institution in no way limits 31
the auditor's ability to audit an entire agency or institution 32
if it is in the best interest of the state. 33

The performance audits under this section shall be 34
conducted pursuant to sections 117.01 and 117.13 of the Revised 35
Code. In conducting a performance audit, the auditor of state 36
shall determine the scope of the audit, but shall consider, if 37
appropriate, supervisory and subordinate level operations in the 38
agency or institution. A performance audit under this section 39
shall not include review or evaluation of an institution's 40
academic performance. 41

As used in this section and in sections 117.461, 117.462, 42
117.463, 117.47, 117.471, and 147.472 of the Revised Code, 43
"state institution of higher education" has the meaning defined 44
in section 3345.011 of the Revised Code. 45

Section 2. That existing section 117.46 of the Revised 46
Code is hereby repealed. 47