

**As Reported by the House Agriculture and Natural Resources
Committee**

**128th General Assembly
Regular Session
2009-2010**

H. B. No. 402

Representative Dodd

**Cosponsors: Representatives Murray, Domenick, Letson, Evans, Sayre,
Book, Hackett, Yuko, Okey, Boose, Derickson, Zehringer**

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A B I L L

To amend sections 117.10 and 1711.05 and to enact 1
section 3769.0811 of the Revised Code to revise 2
the laws governing county and independent 3
agricultural societies regarding audits conducted 4
by the Auditor of State and horse races conducted 5
by a society. 6

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

Section 1. That sections 117.10 and 1711.05 be amended and 7
section 3769.0811 of the Revised Code be enacted to read as 8
follows: 9

Sec. 117.10. The auditor of state shall audit all public 10
offices as provided in this chapter. The auditor of state also may 11
audit the accounts of private institutions, associations, boards, 12
and corporations receiving public money for their use and may 13
require of them annual reports in such form as the auditor of 14
state prescribes. However, the auditor of state shall audit only 15
public money received from a state agency or a board of county 16
commissioners, and shall not audit other money raised or received, 17

by a county agricultural society organized under section 1711.01 18
of the Revised Code or an independent agricultural society 19
organized under section 1711.02 of the Revised Code. The auditor 20
of state shall not charge more than three thousand dollars for an 21
audit of a county or independent agricultural society. 22

If the auditor of state performs or contracts for the 23
performance of an audit, including a special audit, of the public 24
employees retirement system, school employees retirement system, 25
state teachers retirement system, state highway patrol retirement 26
system, or Ohio police and fire pension fund, the auditor of state 27
shall make a timely report of the results of the audit to the Ohio 28
retirement study council. 29

The auditor of state may audit the accounts of any provider 30
as defined in section 5111.06 of the Revised Code. 31

If a public office has been audited by an agency of the 32
United States government, the auditor of state may, if satisfied 33
that the federal audit has been conducted according to principles 34
and procedures not contrary to those of the auditor of state, use 35
and adopt the federal audit and report in lieu of an audit by the 36
auditor of state's own office. 37

Within thirty days after the creation or dissolution or the 38
winding up of the affairs of any public office, that public office 39
shall notify the auditor of state in writing that this action has 40
occurred. 41

Sec. 1711.05. Every county agricultural society and every 42
independent agricultural society annually shall publish an 43
abstract of its treasurer's account in a newspaper of the county 44
or on the web page of the society and make a report of its 45
proceedings during the year. It shall also make, in accordance 46
with the rules of the department of agriculture, a synopsis of its 47
awards for improvement in agriculture and in household 48

manufactures and forward ~~such~~ the synopsis to the director of 49
agriculture at or before the annual meeting of the directors of 50
the society with the director of agriculture, as provided for in 51
section 901.06 of the Revised Code. No payment after ~~such~~ that 52
date shall be made from the county treasury to ~~such~~ the society 53
unless a certificate from the director is presented to the county 54
auditor showing that such reports have been made. 55

Sec. 3769.0811. (A) Horse races that are conducted by a 56
county agricultural society or independent agricultural society in 57
accordance with section 3769.082 of the Revised Code shall be 58
conducted at the fairgrounds of the sponsoring agricultural 59
society. If the horse races cannot be contested due to unfavorable 60
weather or another unavoidable cause, the races may be transferred 61
to a suitable track with the approval of the director of 62
agriculture. When such a race cannot be conducted, the 63
agricultural society shall allocate the remaining money in a 64
manner established by the director in rules adopted under division 65
(B) of this section notwithstanding division (G) of section 66
3769.082 of the Revised Code. 67

(B) The director shall adopt rules in accordance with Chapter 68
119. of the Revised Code that establish the manner in which money 69
may be allocated under division (A) of this section. 70

Section 2. That existing sections 117.10 and 1711.05 of the 71
Revised Code are hereby repealed. 72