

As Introduced

**130th General Assembly
Regular Session
2013-2014**

H. B. No. 100

Representative Carney

**Cosponsors: Representatives Driehaus, Foley, Hagan, R., Ashford, Antonio,
Phillips, Patterson, Gerberry, Ramos, Williams, Lundy**

—

A B I L L

To amend section 117.01 and to enact section 187.14 1
of the Revised Code to allow the Auditor of State 2
to conduct full audits of JobsOhio and to require 3
all nonprofit economic development corporations 4
that receive public funds to make annual 5
disclosures related to both their public and 6
private funds. 7

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

Section 1. That section 117.01 be amended and section 187.14 8
of the Revised Code be enacted to read as follows: 9

Sec. 117.01. As used in this chapter: 10

(A) "Color of office" means actually, purportedly, or 11
allegedly done under any law, ordinance, resolution, order, or 12
other pretension to official right, power, or authority. 13

(B) "Public accountant" means any person who is authorized by 14
Chapter 4701. of the Revised Code to use the designation of 15
certified public accountant or who was registered prior to January 16
1, 1971, as a public accountant. 17

(C) "Public money" means any money received, collected by, or
due a public official under color of office, as well as any money
collected by any individual on behalf of a public office or as a
purported representative or agent of the public office.

(D) "Public office" means any state agency, public
institution, political subdivision, other organized body, office,
agency, institution, or entity established by the laws of this
state for the exercise of any function of government. "Public
office" ~~does not include~~ includes the nonprofit corporation formed
under section 187.01 of the Revised Code.

(E) "Public official" means any officer, employee, or duly
authorized representative or agent of a public office.

(F) "State agency" means every organized body, office,
agency, institution, or other entity established by the laws of
the state for the exercise of any function of state government.

(G) "Audit" means any of the following:

(1) Any examination, analysis, or inspection of the state's
or a public office's financial statements or reports;

(2) Any examination, analysis, or inspection of records,
documents, books, or any other evidence relating to either of the
following:

(a) The collection, receipt, accounting, use, or expenditure
of public money by a public office or by a private institution,
association, board, or corporation;

(b) The determination by the auditor of state, as required by
section 117.11 of the Revised Code, of whether a public office has
complied with all the laws, rules, ordinances, or orders
pertaining to the public office.

(3) Any other type of examination, analysis, or inspection of
a public office or of a private institution, association, board,

or corporation receiving public money that is conducted according 48
to generally accepted or governmental auditing standards 49
established by rule pursuant to section 117.19 of the Revised 50
Code. 51

Sec. 187.14. (A) JobsOhio and its subsidiaries are public 52
offices for purposes of Chapter 117. of the Revised Code and shall 53
submit to audits by the auditor of state in accordance with that 54
chapter. 55

(B) JobsOhio and its subsidiaries, and any nonprofit economic 56
development corporation that receives or distributes public funds 57
during the corporation's fiscal year, each shall prepare an annual 58
financial report that provides a full accounting of all public and 59
private funds the corporation received or distributed during that 60
fiscal year. The corporation shall submit the report to the 61
speaker and minority leader of the house of representatives, the 62
president and minority leader of the senate, and the legislative 63
service commission within sixty days after the last day of the 64
corporation's fiscal year, and shall make the report available to 65
the public upon request. The report shall be prepared according to 66
generally accepted accounting principles and be certified by the 67
board of directors or chief fiscal officer of the corporation. 68

Section 2. That existing section 117.01 of the Revised Code 69
is hereby repealed. 70