

**As Reported by the House State and Local Government
Committee**

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

H. B. No. 322

Representatives Duffey, Hagan, C.

**Cosponsors: Representatives Amstutz, Blair, Butler, Henne, Landis,
Roegner, Schuring, Terhar, Bishoff, Hackett, Young, Brown**

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A B I L L

To enact section 117.432 of the Revised Code to 1
require the Auditor of State to adopt rules 2
regarding a uniform accounting system for public 3
offices. 4

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

Section 1. That section 117.432 of the Revised Code be 5
enacted to read as follows: 6

Sec. 117.432. (A) The general assembly recognizes that 7
government transparency requires a common language of definitions 8
for public information and that a uniform chart of accounts 9
improves financial management while maintaining the principle of 10
home rule over local matters. It is declared to be a public 11
purpose and function of the state to facilitate the ability of the 12
public easily to compare public data generated by the state and 13
other public offices using this common language. With these goals 14
in mind, the general assembly hereby creates a uniform chart of 15
accounts for public offices in Ohio. 16

(B) Within one year of the effective date of this section, 17

the auditor of state shall establish, by rule adopted under 18
Chapter 119. of the Revised Code, appropriate uniform accounting 19
procedures and charts of accounts that may be used by all public 20
offices. Public offices that maintain their financial records in 21
accordance with the rules established by the auditor of state 22
under this section shall be declared by the auditor to have earned 23
a "DataOhio Transparency Award-Uniformity of Accounting." 24

(C) Not later than three years after the effective date of 25
this section, the auditor of state shall submit to the general 26
assembly proposed legislation to establish uniform accounting 27
procedures and charts of accounts for all public offices. In doing 28
so, the auditor of state shall consider the experience of public 29
offices that have maintained their financial records in accordance 30
with the rules established under this section. 31