

As Concurred by the Senate

**130th General Assembly
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Am. S. B. No. 67

Senator Peterson

**Cosponsors: Senators Obhof, Seitz, Hughes, Beagle, Hite, Balderson, Coley,
Eklund, Faber, Gardner, LaRose, Manning, Oelslager, Patton, Widener
Representatives Amstutz, Beck, Buchy, Dovilla, Hackett, Hall, Henne,
Huffman, Johnson, Maag, McClain, McGregor, Scherer, Sprague, Terhar,
Young Speaker Batchelder**

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A B I L L

To amend sections 111.15, 117.01, 117.10, 117.11, 1
117.12, 117.16, 117.20, 127.18, 187.01 and 187.04 2
and to enact sections 117.114 and 117.431 of the 3
Revised Code to create an agreed-upon procedure 4
audit for certain eligible political subdivisions, 5
to eliminate the Auditor of State's exemption from 6
filing a rule summary and fiscal analysis with 7
proposed rules, to exclude from public moneys 8
subject to audit by the Auditor of State any 9
revenue earned by or from a person's ownership, 10
operation, or use of a tangible or intangible 11
asset that was sold, was leased, was licensed, was 12
the granting of a franchise, or was transferred or 13
conveyed by a public office to the person pursuant 14
to an agreement under which the public office 15
received consideration, to specify which JobsOhio 16
revenues are not public moneys subject to audit by 17
the Auditor of State, to clarify by whom JobsOhio 18
is to be audited and which audit records are 19

public records, and to provide for annual 20
compliance and control reviews of JobsOhio. 21

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

Section 1. That sections 111.15, 117.01, 117.10, 117.11, 22
117.12, 117.16, 117.20, 127.18, 187.01, and 187.04 be amended and 23
sections 117.114 and 117.431 of the Revised Code be enacted to 24
read as follows: 25

Sec. 111.15. (A) As used in this section: 26

(1) "Rule" includes any rule, regulation, bylaw, or standard 27
having a general and uniform operation adopted by an agency under 28
the authority of the laws governing the agency; any appendix to a 29
rule; and any internal management rule. "Rule" does not include 30
any guideline adopted pursuant to section 3301.0714 of the Revised 31
Code, any order respecting the duties of employees, any finding, 32
any determination of a question of law or fact in a matter 33
presented to an agency, or any rule promulgated pursuant to 34
Chapter 119., section 4141.14, division (C)(1) or (2) of section 35
5117.02, or section 5703.14 of the Revised Code. "Rule" includes 36
any amendment or rescission of a rule. 37

(2) "Agency" means any governmental entity of the state and 38
includes, but is not limited to, any board, department, division, 39
commission, bureau, society, council, institution, state college 40
or university, community college district, technical college 41
district, or state community college. "Agency" does not include 42
the general assembly, the controlling board, the adjutant 43
general's department, or any court. 44

(3) "Internal management rule" means any rule, regulation, 45
bylaw, or standard governing the day-to-day staff procedures and 46
operations within an agency. 47

(4) "Substantive revision" has the same meaning as in 48
division (J) of section 119.01 of the Revised Code. 49

(B)(1) Any rule, other than a rule of an emergency nature, 50
adopted by any agency pursuant to this section shall be effective 51
on the tenth day after the day on which the rule in final form and 52
in compliance with division (B)(3) of this section is filed as 53
follows: 54

(a) The rule shall be filed in electronic form with both the 55
secretary of state and the director of the legislative service 56
commission; 57

(b) The rule shall be filed in electronic form with the joint 58
committee on agency rule review. Division (B)(1)(b) of this 59
section does not apply to any rule to which division (D) of this 60
section does not apply. 61

An agency that adopts or amends a rule that is subject to 62
division (D) of this section shall assign a review date to the 63
rule that is not later than five years after its effective date. 64
If no review date is assigned to a rule, or if a review date 65
assigned to a rule exceeds the five-year maximum, the review date 66
for the rule is five years after its effective date. A rule with a 67
review date is subject to review under section 119.032 of the 68
Revised Code. This paragraph does not apply to a rule of a state 69
college or university, community college district, technical 70
college district, or state community college. 71

If all filings are not completed on the same day, the rule 72
shall be effective on the tenth day after the day on which the 73
latest filing is completed. If an agency in adopting a rule 74
designates an effective date that is later than the effective date 75
provided for by division (B)(1) of this section, the rule if filed 76
as required by such division shall become effective on the later 77
date designated by the agency. 78

Any rule that is required to be filed under division (B)(1) 79
of this section is also subject to division (D) of this section if 80
not exempted by division (D)(1), (2), (3), (4), (5), (6), (7), or 81
(8) of this section. 82

If a rule incorporates a text or other material by reference, 83
the agency shall comply with sections 121.71 to 121.76 of the 84
Revised Code. 85

(2) A rule of an emergency nature necessary for the immediate 86
preservation of the public peace, health, or safety shall state 87
the reasons for the necessity. The emergency rule, in final form 88
and in compliance with division (B)(3) of this section, shall be 89
filed in electronic form with the secretary of state, the director 90
of the legislative service commission, and the joint committee on 91
agency rule review. The emergency rule is effective immediately 92
upon completion of the latest filing, except that if the agency in 93
adopting the emergency rule designates an effective date, or date 94
and time of day, that is later than the effective date and time 95
provided for by division (B)(2) of this section, the emergency 96
rule if filed as required by such division shall become effective 97
at the later date, or later date and time of day, designated by 98
the agency. 99

An emergency rule becomes invalid at the end of the ninetieth 100
day it is in effect. Prior to that date, the agency may file the 101
emergency rule as a nonemergency rule in compliance with division 102
(B)(1) of this section. The agency may not refile the emergency 103
rule in compliance with division (B)(2) of this section so that, 104
upon the emergency rule becoming invalid under such division, the 105
emergency rule will continue in effect without interruption for 106
another ninety-day period. 107

(3) An agency shall file a rule under division (B)(1) or (2) 108
of this section in compliance with the following standards and 109
procedures: 110

(a) The rule shall be numbered in accordance with the 111
numbering system devised by the director for the Ohio 112
administrative code. 113

(b) The rule shall be prepared and submitted in compliance 114
with the rules of the legislative service commission. 115

(c) The rule shall clearly state the date on which it is to 116
be effective and the date on which it will expire, if known. 117

(d) Each rule that amends or rescinds another rule shall 118
clearly refer to the rule that is amended or rescinded. Each 119
amendment shall fully restate the rule as amended. 120

If the director of the legislative service commission or the 121
director's designee gives an agency notice pursuant to section 122
103.05 of the Revised Code that a rule filed by the agency is not 123
in compliance with the rules of the legislative service 124
commission, the agency shall within thirty days after receipt of 125
the notice conform the rule to the rules of the commission as 126
directed in the notice. 127

(C) All rules filed pursuant to divisions (B)(1)(a) and (2) 128
of this section shall be recorded by the secretary of state and 129
the director under the title of the agency adopting the rule and 130
shall be numbered according to the numbering system devised by the 131
director. The secretary of state and the director shall preserve 132
the rules in an accessible manner. Each such rule shall be a 133
public record open to public inspection and may be transmitted to 134
any law publishing company that wishes to reproduce it. 135

(D) At least sixty-five days before a board, commission, 136
department, division, or bureau of the government of the state 137
files a rule under division (B)(1) of this section, it shall file 138
the full text of the proposed rule in electronic form with the 139
joint committee on agency rule review, and the proposed rule is 140
subject to legislative review and invalidation under division (I) 141

of section 119.03 of the Revised Code. If a state board, 142
commission, department, division, or bureau makes a substantive 143
revision in a proposed rule after it is filed with the joint 144
committee, the state board, commission, department, division, or 145
bureau shall promptly file the full text of the proposed rule in 146
its revised form in electronic form with the joint committee. The 147
latest version of a proposed rule as filed with the joint 148
committee supersedes each earlier version of the text of the same 149
proposed rule. ~~Except as provided in division (F) of this section,~~ 150
a A state board, commission, department, division, or bureau shall 151
also file the rule summary and fiscal analysis prepared under 152
section 127.18 of the Revised Code in electronic form along with a 153
proposed rule, and along with a proposed rule in revised form, 154
that is filed under this division. If a proposed rule has an 155
adverse impact on businesses, the state board, commission, 156
department, division, or bureau also shall file the business 157
impact analysis, any recommendations received from the common 158
sense initiative office, and the associated memorandum of 159
response, if any, in electronic form along with the proposed rule, 160
or the proposed rule in revised form, that is filed under this 161
division. 162

As used in this division, "commission" includes the public 163
utilities commission when adopting rules under a federal or state 164
statute. 165

This division does not apply to any of the following: 166

(1) A proposed rule of an emergency nature; 167

(2) A rule proposed under section 1121.05, 1121.06, 1155.18, 168
1163.22, 1349.33, 1707.201, 1733.412, 4123.29, 4123.34, 4123.341, 169
4123.342, 4123.40, 4123.411, 4123.44, or 4123.442 of the Revised 170
Code; 171

(3) A rule proposed by an agency other than a board, 172

commission, department, division, or bureau of the government of 173
the state; 174

(4) A proposed internal management rule of a board, 175
commission, department, division, or bureau of the government of 176
the state; 177

(5) Any proposed rule that must be adopted verbatim by an 178
agency pursuant to federal law or rule, to become effective within 179
sixty days of adoption, in order to continue the operation of a 180
federally reimbursed program in this state, so long as the 181
proposed rule contains both of the following: 182

(a) A statement that it is proposed for the purpose of 183
complying with a federal law or rule; 184

(b) A citation to the federal law or rule that requires 185
verbatim compliance. 186

(6) An initial rule proposed by the director of health to 187
impose safety standards and quality-of-care standards with respect 188
to a health service specified in section 3702.11 of the Revised 189
Code, or an initial rule proposed by the director to impose 190
quality standards on a facility listed in division (A)(4) of 191
section 3702.30 of the Revised Code, if section 3702.12 of the 192
Revised Code requires that the rule be adopted under this section; 193

(7) A rule of the state lottery commission pertaining to 194
instant game rules. 195

If a rule is exempt from legislative review under division 196
(D)(5) of this section, and if the federal law or rule pursuant to 197
which the rule was adopted expires, is repealed or rescinded, or 198
otherwise terminates, the rule is thereafter subject to 199
legislative review under division (D) of this section. 200

(E) Whenever a state board, commission, department, division, 201
or bureau files a proposed rule or a proposed rule in revised form 202

under division (D) of this section, it shall also file the full 203
text of the same proposed rule or proposed rule in revised form in 204
electronic form with the secretary of state and the director of 205
the legislative service commission. ~~Except as provided in division~~ 206
~~(F) of this section,~~ a A state board, commission, department, 207
division, or bureau shall file the rule summary and fiscal 208
analysis prepared under section 127.18 of the Revised Code in 209
electronic form along with a proposed rule or proposed rule in 210
revised form that is filed with the secretary of state or the 211
director of the legislative service commission. 212

~~(F) Except as otherwise provided in this division, the 213
auditor of state or the auditor of state's designee is not 214
required to file a rule summary and fiscal analysis along with a 215
proposed rule, or proposed rule in revised form, that the auditor 216
of state proposes under section 117.12, 117.19, 117.38, or 117.43 217
of the Revised Code and files under division (D) or (E) of this 218
section.~~ 219

Sec. 117.01. As used in this chapter: 220

(A) "Color of office" means actually, purportedly, or 221
allegedly done under any law, ordinance, resolution, order, or 222
other pretension to official right, power, or authority. 223

(B) "Public accountant" means any person who is authorized by 224
Chapter 4701. of the Revised Code to use the designation of 225
certified public accountant or who was registered prior to January 226
1, 1971, as a public accountant. 227

(C) "Public money" means any money received, collected by, or 228
due a public official under color of office, as well as any money 229
collected by any individual on behalf of a public office or as a 230
purported representative or agent of the public office. 231

"Public money" does not include either of the following: 232

(1) Money or revenue earned by or from a person's ownership, operation, or use of an asset, whether tangible or intangible, that either in whole or in part was sold, was leased, was licensed, was the granting of a franchise, or was otherwise transferred or conveyed by a public office to the person pursuant to an agreement, authorized by law, between the person and the public office in which the public office received consideration from the person for the asset that was sold, leased, licensed, franchised, or otherwise transferred or conveyed;

(2) With respect to the transfer described in Chapter 4313. of the Revised Code and the operation of the enterprise acquisition project, revenues or receipts of or from the enterprise acquisition project in the hands of the nonprofit corporation formed under section 187.01 of the Revised Code or of a nonprofit entity the sole member of which is that nonprofit corporation, but does include any taxes collected on the spirituous liquor sales and then due the department of taxation and amounts then due to the state general revenue fund pursuant to section 4301.12 of the Revised Code. As used in this division, "enterprise acquisition project" has the meaning defined in section 4313.01 of the Revised Code.

(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 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:	265
(1) Any examination, analysis, or inspection of the state's or a public office's financial statements or reports;	266 267
(2) Any examination, analysis, or inspection of records, documents, books, or any other evidence relating to either of the following:	268 269 270
(a) The collection, receipt, accounting, use, or expenditure of public money by a public office or by a private institution, association, board, or corporation;	271 272 273
(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.	274 275 276 277
(3) Any other type of examination, analysis, or inspection of a public office, or of <u>the specific funds or accounts of</u> a private institution, association, board, or corporation receiving into <u>which public money has been placed or deposited</u> , that is conducted according to generally accepted or governmental auditing standards established by rule pursuant to section 117.19 of the Revised Code.	278 279 280 281 282 283 284
<u>(H) "Person" has the meaning defined in section 1.59 of the Revised Code.</u>	285 286
Sec. 117.10. (A) The auditor of state shall audit all public offices as provided in this chapter. The auditor of state also may audit the <u>specific funds or</u> accounts of private institutions, associations, boards, and corporations receiving into which has been placed or deposited public money <u>for their use from a public office</u> and may require of them annual reports in such form as the auditor of state prescribes. <u>The auditor of state may audit some or all of the other funds or accounts of a private institution,</u>	287 288 289 290 291 292 293 294

<u>association, board, or corporation that has received public money</u>	295
<u>from a public office only if one or more of the following applies:</u>	296
<u>(1) The audit is specifically required or authorized by the</u>	297
<u>Revised Code;</u>	298
<u>(2) The private institution, association, board, or</u>	299
<u>corporation requests that the auditor of state audit some or all</u>	300
<u>of its other funds or accounts;</u>	301
<u>(3) All of the revenue of the private institution,</u>	302
<u>association, board, or corporation is composed of public money;</u>	303
<u>(4) The private institution, association, board, or</u>	304
<u>corporation failed to separately and independently account for the</u>	305
<u>public money in its possession, in violation of section 117.431 of</u>	306
<u>the Revised Code;</u>	307
<u>(5) The auditor of state has a reasonable belief that the</u>	308
<u>private institution, association, board, or corporation illegally</u>	309
<u>expended, converted, misappropriated, or otherwise cannot account</u>	310
<u>for the public money it received from a public office and that it</u>	311
<u>is necessary to audit its other funds or accounts to make that</u>	312
<u>determination.</u>	313
<u>(B) If the auditor of state performs or contracts for the</u>	314
<u>performance of an audit, including a special audit, of the public</u>	315
<u>employees retirement system, school employees retirement system,</u>	316
<u>state teachers retirement system, state highway patrol retirement</u>	317
<u>system, or Ohio police and fire pension fund, the auditor of state</u>	318
<u>shall make a timely report of the results of the audit to the Ohio</u>	319
<u>retirement study council.</u>	320
<u>(C) The auditor of state may audit the accounts of any</u>	321
<u>provider as defined in section 5111.06 of the Revised Code.</u>	322
<u>(D) If a public office has been audited by an agency of the</u>	323
<u>United States government, the auditor of state may, if satisfied</u>	324

that the federal audit has been conducted according to principles 325
and procedures not contrary to those of the auditor of state, use 326
and adopt the federal audit and report in lieu of an audit by the 327
auditor of state's own office. 328

(E) Within thirty days after the creation or dissolution or 329
the winding up of the affairs of any public office, that public 330
office shall notify the auditor of state in writing that this 331
action has occurred. 332

(F) Nothing in this section precludes the auditor of state 333
from issuing to a private institution, association, board, or 334
corporation a subpoena and compulsory process for the attendance 335
of witnesses or the production of records under section 117.18 of 336
the Revised Code if the subpoena and compulsory process is in 337
furtherance of an audit the auditor of state is authorized by law 338
to perform. 339

Sec. 117.11. (A) Except as otherwise provided in this 340
division and in sections 117.112 ~~and~~, 117.113, and 117.114 of the 341
Revised Code, the auditor of state shall audit each public office 342
at least once every two fiscal years. The auditor of state shall 343
audit a public office each fiscal year if that public office is 344
required to be audited on an annual basis pursuant to "The Single 345
Audit Act of 1984," 98 Stat. 2327, 31 U.S.C.A. 7501 et seq., as 346
amended. In the annual or biennial audit, inquiry shall be made 347
into the methods, accuracy, and legality of the accounts, 348
financial reports, records, files, and reports of the office, 349
whether the laws, rules, ordinances, and orders pertaining to the 350
office have been observed, and whether the requirements and rules 351
of the auditor of state have been complied with. Except as 352
otherwise provided in this division or where auditing standards or 353
procedures dictate otherwise, each audit shall cover at least one 354
fiscal year. If a public office is audited only once every two 355

fiscal years, the audit shall cover both fiscal years. 356

(B) In addition to the annual or biennial audit provided for 357
in division (A) of this section or in section 117.114 of the 358
Revised Code, the auditor of state may conduct an audit of a 359
public office at any time when so requested by the public office 360
or upon the auditor of state's own initiative if the auditor of 361
state has reasonable cause to believe that an additional audit is 362
in the public interest. 363

(C)(1) The auditor of state shall identify any public office 364
in which the auditor of state will be unable to conduct an audit 365
at least once every two fiscal years as required by division (A) 366
of this section and shall provide immediate written notice to the 367
clerk of the legislative authority or governing board of the 368
public office so identified. Within six months of the receipt of 369
such notice, the legislative authority or governing board may 370
engage an independent certified public accountant to conduct an 371
audit pursuant to section 117.12 of the Revised Code. 372

(2) When the chief fiscal officer of a public office notifies 373
the auditor of state that an audit is required at a time prior to 374
the next regularly scheduled audit by the auditor of state, the 375
auditor of state shall either cause an earlier audit to be made by 376
the auditor of state or authorize the legislative authority or 377
governing board of the public office to engage an independent 378
certified public accountant to conduct the required audit. The 379
scope of the audit shall be as authorized by the auditor of state. 380

(3) The auditor of state shall approve the scope of an audit 381
under division (C)(1) or (2) of this section as set forth in the 382
contract for the proposed audit before the contract is executed on 383
behalf of the public office that is to be audited. The independent 384
accountant conducting an audit under division (C)(1) or (2) of 385
this section shall be paid by the public office. 386

(4) The contract for attest services with an independent accountant employed pursuant to this section or section 115.56 of the Revised Code may include binding arbitration provisions, provisions of Chapter 2711. of the Revised Code, or any other alternative dispute resolution procedures to be followed in the event a dispute remains between the state or public office and the independent accountant concerning the terms of or services under the contract, or a breach of the contract, after the administrative provisions of the contract have been exhausted.

(D) If a uniform accounting network is established under section 117.101 of the Revised Code, the auditor of state or a certified public accountant employed pursuant to this section or section 115.56 or 117.112 of the Revised Code shall, to the extent practicable, utilize services offered by the network in order to conduct efficient and economical audits of public offices.

(E) The auditor of state ~~shall~~, in accordance with division (A)(3) of section 9.65 of the Revised Code and this section, may audit an annuity program for volunteer fire fighters established by a political subdivision under section 9.65 of the Revised Code. As used in this section, "volunteer fire fighters" and "political subdivision" have the same meanings as in division (C) of section 9.65 of the Revised Code.

Sec. 117.114. (A) As used in this section:

(1) "Qualifying subdivision" means an agricultural society, county board of health, cemetery, conservancy district, family and children first council, fire district, ambulance district, fire and ambulance district, library, park or recreation district, regional planning commission, solid waste district, township, village, water district, sewer district, or water and sewer district, or a political subdivision determined by the auditor of state on a case-by-case basis to be a qualifying subdivision.

(2) "Eligible subdivision" means a qualifying subdivision 418
that meets the criteria specified in this section and the criteria 419
established by rule of the auditor of state. 420

(B) The auditor of state shall establish by rule an 421
agreed-upon procedure by which eligible subdivisions may be 422
audited. The rules shall set forth the standards, procedures, 423
guidelines, and reporting requirements for an agreed-upon 424
procedure audit. At a minimum, the rules shall require that, to be 425
eligible for an agreed-upon procedure audit, a political 426
subdivision must be a qualifying subdivision that meets all of the 427
following criteria: 428

(1) The qualifying subdivision's annual budgeted expenditures 429
do not exceed five million dollars for any fiscal year for which 430
the agreed-upon procedure audit will be performed; 431

(2) The qualifying subdivision follows the auditor of state's 432
regulatory, cash, or modified cash accounting basis; 433

(3) The fiscal officer or bookkeeper of the qualifying 434
subdivision did not leave office at any time during the audit 435
period in question; 436

(4) The qualifying subdivision had an audit performed under 437
division (A) of section 117.11 or division (A) of section 117.12 438
of the Revised Code within the prior two audit periods; 439

(5) In its most recent audit report, the qualifying 440
subdivision did not experience any of the following: 441

(a) A qualified, adverse, or disclaimer opinion; 442

(b) A declaration under section 117.41 of the Revised Code 443
that the qualifying subdivision was unauditale; 444

(c) A finding for recovery that indicated fraud or theft in 445
office; or 446

(d) A finding related to material control weaknesses. 447

<u>(6) The qualifying subdivision is not:</u>	448
<u>(a) Under investigation by the auditor of state's special investigations unit or is not otherwise at high risk of fraud as determined by the auditor of state;</u>	449 450 451
<u>(b) In a fiscal emergency; or</u>	452
<u>(c) Required to be audited on an annual basis under "The Single Audit Act of 1984," 98 Stat. 2327, 31 U.S.C. 7501 et seq., as amended, or under other laws, grants, bylaws, or debt covenants.</u>	453 454 455 456
<u>(7) The qualifying subdivision does not have outstanding audit fees in arrears; and</u>	457 458
<u>(8) Any other criteria the auditor of state determines the qualifying subdivision must meet to be eligible for an agreed-upon procedure audit.</u>	459 460 461
<u>(C) An eligible subdivision may, but is not required to, engage in an agreed-upon procedure audit. If the eligible subdivision does not engage in an agreed-upon procedure audit under this section and the rules adopted thereunder, the eligible subdivision instead shall undergo an audit under division (A) of section 117.11 or division (A) of section 117.12 of the Revised Code.</u>	462 463 464 465 466 467 468
<u>(D) An agreed-upon procedure audit shall be performed by the auditor of state or by an independent certified public accountant under the attestation standards established by the American institute of certified public accountants. Eligible subdivisions may have an agreed-upon procedure audit in two consecutive audit periods followed by one audit performed under division (A) of section 117.11 or division (A) of section 117.12 of the Revised Code.</u>	469 470 471 472 473 474 475 476
<u>(E) The auditor of state, on a case-by-case basis, may</u>	477

determine that a qualifying subdivision that fails to meet any one 478
of the criteria established by rule under division (B) of this 479
section is otherwise eligible for an agreed-upon procedure audit 480
and may, in writing, grant a waiver of a particular criterion. 481

(F) An eligible subdivision that engages in an agreed-upon 482
procedure audit shall continue to file an annual financial report 483
as required under section 117.38 of the Revised Code. 484

Sec. 117.12. (A) Any certified public accountant engaged to 485
perform an audit pursuant to division (C) of section 117.11 of the 486
Revised Code shall conduct the audit pursuant to the standards, 487
procedures, and guidelines of the auditor of state for such 488
audits. The auditor of state shall establish these standards, 489
procedures, and guidelines by rule. The audit shall cover the 490
period beginning with the termination date of the most recent 491
audit conducted under this section or under section 117.11 or 492
117.114 of the Revised Code, and ending on the date specified by 493
the auditor of state. The accountant shall inquire into the 494
methods, accuracy, and legality of the accounts, records, files, 495
and reports of the public office and shall note whether, in the 496
accountant's opinion, the laws, rules, ordinances, and orders 497
pertaining to the public office have been complied with. ~~The~~ 498

(B) Any certified public accountant engaged to perform an 499
agreed-upon procedure audit pursuant to section 117.114 of the 500
Revised Code shall conduct the audit pursuant to the standards, 501
procedures, guidelines, and reporting requirements adopted by rule 502
of the auditor of state pursuant to that section. 503

(C) The certified public accountant shall have no authority 504
to make formal findings of illegality, malfeasance, or gross 505
neglect under this ~~division~~ section or section 117.23 of the 506
Revised Code. 507

Sec. 117.16. (A) The auditor of state shall do all of the 508
following: 509

(1) Develop a force account project assessment form that each 510
public office that undertakes force account projects shall use to 511
estimate or report the cost of a force account project. The form 512
shall include costs for employee salaries and benefits, any other 513
labor costs, materials, freight, fuel, hauling, overhead expense, 514
workers' compensation premiums, and all other items of cost and 515
expense, including a reasonable allowance for the use of all tools 516
and equipment used on or in connection with such work and for the 517
depreciation on the tools and equipment. 518

(2) Make the form available to public offices by any 519
cost-effective, convenient method accessible to the auditor of 520
state and the public offices; 521

(3) When conducting an audit under this chapter of a public 522
office that undertakes force account projects, examine the forms 523
and records of a sampling of the force account projects the public 524
office completed since an audit was last conducted, to determine 525
compliance with its force account limits. 526

(B) If the auditor of state receives a complaint from any 527
person that a public office has violated the force account limits 528
established for that office, the auditor of state may conduct an 529
audit in addition to the audit provided in section 117.11 or 530
117.114 of the Revised Code if the auditor of state has reasonable 531
cause to believe that an additional audit is in the public 532
interest. 533

(C)(1) If the auditor of state finds that a county, township, 534
or municipal corporation violated the force account limits 535
established for that political subdivision, the auditor of state, 536
in addition to any other action authorized by this chapter, shall 537
notify the political subdivision that, for a period of one year 538

from the date of the notification, the force account limits for 539
the subdivision are reduced as follows: 540

(a) For a county, the limits shall be ten thousand dollars 541
per mile for construction or reconstruction of a road and forty 542
thousand dollars for construction, reconstruction, maintenance, or 543
repair of a bridge or culvert; 544

(b) For a township, the limit shall be fifteen thousand 545
dollars for maintenance and repair of a road or five thousand per 546
mile for construction or reconstruction of a township road; 547

(c) For a municipal corporation, the limit shall be ten 548
thousand dollars for the construction, reconstruction, widening, 549
resurfacing, or repair of a street or other public way. 550

(2) If the auditor of state finds that a county, township, or 551
municipal corporation violated the force account limits 552
established for that political subdivision a second or subsequent 553
time, the auditor of state, in addition to any other action 554
authorized by this chapter, shall notify the political subdivision 555
that, for a period of two years from the date of the notification, 556
the force account limits for the subdivision are reduced in 557
accordance with division (C)(1)(a), (b), or (c) of this section. 558

(3) If the auditor of state finds that a county, township, or 559
municipal corporation violated the force account limits 560
established for that political subdivision a third or subsequent 561
time, the auditor of state shall certify to the tax commissioner 562
an amount the auditor of state determines to be twenty per cent of 563
the total cost of the force account project that is the basis of 564
the violation. Upon receipt of this certification, the tax 565
commissioner shall withhold the certified amount from any funds 566
under the tax commissioner's control that are due or payable to 567
that political subdivision. The tax commissioner shall promptly 568
deposit this withheld amount to the credit of the local 569

transportation improvement program fund created by section 164.14 570
of the Revised Code. 571

If the tax commissioner determines that no funds are due and 572
payable to the violating political subdivision or that 573
insufficient amounts of such funds are available to cover the 574
entire certified amount, the tax commissioner shall withhold and 575
deposit to the credit of the local transportation improvement 576
program fund any amount available and certify the remaining amount 577
to be withheld to the county auditor of the county in which the 578
political subdivision is located. The county auditor shall 579
withhold from that political subdivision any amount, up to that 580
certified by the tax commissioner, that is available from any 581
funds under the county auditor's control, that is due or payable 582
to that political subdivision, and that can be lawfully withheld. 583
The county auditor shall promptly pay that withheld amount to the 584
tax commissioner for deposit into the local transportation 585
improvement program fund. 586

The payments required under division (C)(3) of this section 587
are in addition to the force account limit reductions described in 588
division (C)(2) of this section and also are in addition to any 589
other action authorized by this chapter. 590

(D) If the auditor of state finds that a county, township, or 591
municipal corporation violated its force account limits when 592
participating in a joint force account project, the auditor of 593
state shall impose the reduction in force account limits under 594
division (C) of this section on all entities participating in the 595
joint project. 596

(E) As used in this section, "force account limits" means any 597
of the following, as applicable: 598

(1) For a county, the amounts established in section 5543.19 599
of the Revised Code; 600

(2) For a township, the amounts established in section 601
5575.01 of the Revised Code; 602

(3) For a municipal corporation, the amount established in 603
section 723.52 of the Revised Code; 604

(4) For the department of transportation, the amount 605
established in section 5517.02 of the Revised Code. 606

Sec. 117.20. (A) In adopting rules pursuant to Chapter 117. 607
of the Revised Code, the auditor of state or the auditor of 608
state's designee shall do both of the following: 609

(1) Before adopting any such rule, except a rule of an 610
emergency nature, do each of the following: 611

(a) At least thirty-five days before any public hearing on 612
the proposed rule-making action, mail or send by electronic mail 613
notice of the hearing to each public office and to each statewide 614
organization that the auditor of state or designee determines will 615
be affected or that represents persons who will be affected by the 616
proposed rule-making action; 617

(b) Mail or send by electronic mail a copy of the proposed 618
rule to any person or organization that requests a copy within 619
five days after receipt of the request; 620

(c) Consult with appropriate state and local government 621
agencies, or with persons representative of their interests, 622
including statewide organizations of local government officials, 623
and consult with accounting professionals and other interested 624
persons; 625

(d) Conduct, on the date and at the time and place designated 626
in the notice, a public hearing at which any person affected by 627
the proposed rule, including statewide organizations of local 628
government officials, may appear and be heard in person, by 629
attorney, or both, and may present the person's or organization's 630

position or contentions orally or in writing. 631

~~(2) Except as otherwise provided in division (A)(2) of this section, comply~~ Comply with divisions (B) to (E) of section 111.15 of the Revised Code. ~~The auditor of state is not required to file a rule summary and fiscal analysis along with any copy of a proposed rule, or proposed rule in revised form, that is filed with the joint committee on agency rule review, the secretary of state, or the director of the legislative service commission under division (D) or (E) of section 111.15 of the Revised Code.~~ 632
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(B) The auditor of state shall diligently discharge the duties imposed by divisions (A)(1)(a), (b), and (c) of this section, but failure to mail or send by electronic mail any notice or copy of a proposed rule, or to consult with any person or organization, shall not invalidate any rule. 640
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(C) Notwithstanding any contrary provision of the Revised Code, the auditor of state may prepare and disseminate, to public offices and other interested persons and organizations, advisory bulletins, directives, and instructions relating to accounting and financial reporting systems, budgeting procedures, fiscal controls, and the constructions by the auditor of state of constitutional and statutory provisions, court decisions, and opinions of the attorney general. The bulletins, directives, and instructions shall be of an advisory nature only. 645
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(D) As used in this section, "rule" includes the adoption, amendment, or rescission of a rule. 654
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Sec. 117.431. Public money in the possession of any private institution, association, board, or corporation shall be accounted for separately and independently from its other funds and accounts. The auditor of state may adopt rules establishing the manner in which the public money shall be separately and independently accounted for. 656
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Sec. 127.18. (A) As used in this section: 662

(1) "Rule-making agency" has the same meaning as in division 663
(I) of section 119.01 of the Revised Code. 664

(2) "Rule" includes the adoption, amendment, or rescission of 665
a rule. 666

(3) "Proposed rule" means the original version of a proposed 667
rule, and each revised version of the same proposed rule, that is 668
filed with the joint committee on agency rule review under 669
division (D) of section 111.15 or division (H) of section 119.03 670
of the Revised Code. 671

(B) A rule-making agency shall prepare, in the form 672
prescribed by the joint committee on agency rule review under 673
division (E) of this section, a complete and accurate rule summary 674
and fiscal analysis of each proposed rule that it files under 675
division (D) of section 111.15 or division (H) of section 119.03 676
of the Revised Code. The rule summary and fiscal analysis shall 677
include all of the following information: 678

(1) The name, address, and telephone number of the 679
rule-making agency, and the name and telephone number of an 680
individual or office within the agency designated by that agency 681
to be responsible for coordinating and making available 682
information in the possession of the agency regarding the proposed 683
rule; 684

(2) The Ohio Administrative Code rule number of the proposed 685
rule; 686

(3) A brief summary of, and the legal basis for, the proposed 687
rule, including citations identifying the statute that prescribes 688
the procedure in accordance with which the rule-making agency is 689
required to adopt the proposed rule, the statute that authorizes 690
the agency to adopt the proposed rule, and the statute that the 691

agency intends to amplify or implement by adopting the proposed 692
rule; 693

(4) An estimate, in dollars, of the amount by which the 694
proposed rule would increase or decrease revenues or expenditures 695
during the current biennium; 696

(5) A citation identifying the appropriation that authorizes 697
each expenditure that would be necessitated by the proposed rule; 698

(6) A summary of the estimated cost of compliance with the 699
rule to all directly affected persons; 700

(7) The reasons why the rule is being proposed; 701

(8) If the rule has a fiscal effect on school districts, 702
counties, townships, or municipal corporations, an estimate in 703
dollars of the cost of compliance with the rule, or, if dollar 704
amounts cannot be determined, a written explanation of why it was 705
not possible to ascertain dollar amounts; 706

(9) If the rule has a fiscal effect on school districts, 707
counties, townships, or municipal corporations and is the result 708
of a federal requirement, a clear explanation that the proposed 709
state rule does not exceed the scope and intent of the 710
requirement, or, if the state rule does exceed the minimum 711
necessary federal requirement, a justification of the excess cost, 712
and an estimate of the costs, including those costs for local 713
governments, exceeding the federal requirement; 714

(10) If the rule has a fiscal effect on school districts, 715
counties, townships, or municipal corporations, a comprehensive 716
cost estimate that includes the procedure and method of 717
calculating the costs of compliance and identifies major cost 718
categories including personnel costs, new equipment or other 719
capital costs, operating costs, and indirect central service costs 720
related to the rule. The fiscal analysis shall also include a 721
written explanation of the agency's and the affected local 722

government's ability to pay for the new requirements and a 723
statement of any impact the rule will have on economic 724
development. 725

(11) If the rule incorporates a text or other material by 726
reference, and the agency claims the incorporation by reference is 727
exempt from compliance with sections 121.71 to 121.74 of the 728
Revised Code because the text or other material is generally 729
available to persons who reasonably can be expected to be affected 730
by the rule, an explanation of how the text or other material is 731
generally available to those persons; 732

(12) If the rule incorporates a text or other material by 733
reference, and it was infeasible for the agency to file the text 734
or other material electronically, an explanation of why filing the 735
text or other material electronically was infeasible; 736

(13) If the rule is being rescinded and incorporates a text 737
or other material by reference, and it was infeasible for the 738
agency to file the text or other material, an explanation of why 739
filing the text or other material was infeasible; 740

(14) Any other information the joint committee on agency rule 741
review considers necessary to make the proposed rule or the fiscal 742
effect of the proposed rule fully understandable. 743

(C) The rule-making agency shall file the rule summary and 744
fiscal analysis in electronic form along with the proposed rule 745
that it files under divisions (D) and (E) of section 111.15 or 746
divisions (B) and (H) of section 119.03 of the Revised Code. The 747
joint committee on agency rule review shall not accept any 748
proposed rule for filing unless a copy of the rule summary and 749
fiscal analysis of the proposed rule, completely and accurately 750
prepared, is filed along with the proposed rule. 751

(D) The joint committee on agency rule review shall review 752
the fiscal effect of each proposed rule that is filed under 753

division (D) of section 111.15 or division (H) of section 119.03 754
of the Revised Code. 755

(E) The joint committee on agency rule review shall prescribe 756
the form in which each rule-making agency shall prepare its rule 757
summary and fiscal analysis of a proposed rule. 758

~~(F) This section does not require the auditor of state or the 759
auditor of state's designee to prepare or attach a rule summary 760
and fiscal analysis to any copy of a rule proposed under section 761
117.12, 117.19, 117.38, or 117.43 of the Revised Code. 762~~

Sec. 187.01. As used in this chapter, "JobsOhio" means the 763
nonprofit corporation formed under this section, and includes any 764
subsidiary of that corporation. In any section of law that refers 765
to the nonprofit corporation formed under this section, reference 766
to the corporation includes reference to any such subsidiary 767
unless otherwise specified or clearly appearing from the context. 768

The governor is hereby authorized to form a nonprofit 769
corporation, to be named "JobsOhio," with the purposes of 770
promoting economic development, job creation, job retention, job 771
training, and the recruitment of business to this state. Except as 772
otherwise provided in this chapter, the corporation shall be 773
organized and operated in accordance with Chapter 1702. of the 774
Revised Code. The governor shall sign and file articles of 775
incorporation for the corporation with the secretary of state. The 776
legal existence of the corporation shall begin upon the filing of 777
the articles. 778

In addition to meeting the requirements for articles of 779
incorporation in Chapter 1702. of the Revised Code, the articles 780
of incorporation for the nonprofit corporation shall set forth the 781
following: 782

(A) The designation of the name of the corporation as 783

JobsOhio; 784

(B) The creation of a board of directors consisting of nine 785
directors, to be appointed by the governor, who satisfy the 786
qualifications prescribed by section 187.02 of the Revised Code; 787

(C) A requirement that the governor make initial appointments 788
to the board within sixty days after the filing of the articles of 789
incorporation. Of the initial appointments made to the board, two 790
shall be for a term ending one year after the date the articles 791
were filed, two shall be for a term ending two years after the 792
date the articles were filed, and five shall be for a term ending 793
four years after the date the articles were filed. The articles 794
shall state that, following the initial appointments, the governor 795
shall appoint directors to terms of office of four years, with 796
each term of office ending on the same day of the same month as 797
did the term that it succeeds. If any director dies, resigns, or 798
the director's status changes such that any of the requirements of 799
division (C) of section 187.02 of the Revised Code are no longer 800
met, that director's seat on the board shall become immediately 801
vacant. The governor shall forthwith fill the vacancy by 802
appointment for the remainder of the term of office of the vacated 803
seat. 804

(D) A requirement that the governor appoint one director to 805
be chairperson of the board and procedures for electing directors 806
to serve as officers of the corporation and members of an 807
executive committee; 808

(E) A provision for the appointment of a chief investment 809
officer of the corporation by the recommendation of the board and 810
approval of the governor. The chief investment officer shall serve 811
at the pleasure of the board and shall have the power to execute 812
contracts, spend corporation funds, and hire employees on behalf 813
of the corporation. If the position of chief investment officer 814
becomes vacant for any reason, the vacancy shall be filled in the 815

same manner as provided in this division. 816

(F) Provisions requiring the board to do all of the 817
following: 818

(1) Adopt one or more resolutions providing for compensation 819
of the chief investment officer; 820

(2) Approve an employee compensation plan recommended by the 821
chief investment officer; 822

(3) Approve a contract with the director of development 823
services for the corporation to assist the director and the 824
development services agency with providing services or otherwise 825
carrying out the functions or duties of the agency, including the 826
operation and management of programs, offices, divisions, or 827
boards, as may be determined by the director of development 828
services in consultation with the governor; 829

(4) Approve all major contracts for services recommended by 830
the chief investment officer; 831

(5) Establish an annual strategic plan and standards of 832
measure to be used in evaluating the corporation's success in 833
executing the plan; 834

(6) Establish a conflicts of interest policy that, at a 835
minimum, complies with section 187.06 of the Revised Code; 836

(7) Hold a minimum of four board of directors meetings per 837
year at which a quorum of the board is physically present, and 838
such other meetings, at which directors' physical presence is not 839
required, as may be necessary. Meetings at which a quorum of the 840
board is required to be physically present are subject to 841
divisions (C), (D), and (E) of section 187.03 of the Revised Code. 842

(8) Establish a records retention policy and present the 843
policy, and any subsequent changes to the policy, at a meeting of 844
the board of directors at which a quorum of the board is required 845

to be physically present pursuant to division (F)(7) of this 846
section; 847

(9) Adopt standards of conduct for the directors. 848

(G) A statement that directors shall not receive any 849
compensation from the corporation, except that directors may be 850
reimbursed for actual and necessary expenses incurred in 851
connection with services performed for the corporation; 852

(H) A provision authorizing the board to amend provisions of 853
the corporation's articles of incorporation or regulations, except 854
provisions required by this chapter; 855

(I) Procedures by which the corporation would be dissolved 856
and by which all corporation rights and assets would be 857
distributed to the state or to another corporation organized under 858
this chapter. These procedures shall incorporate any separate 859
procedures subsequently set forth in this chapter for the 860
dissolution of the corporation. The articles shall state that no 861
dissolution shall take effect until the corporation has made 862
adequate provision for the payment of any outstanding bonds, 863
notes, or other obligations. 864

(J) A provision establishing an audit committee to be 865
comprised of directors. The articles shall require that the audit 866
committee hire ~~an a firm of~~ independent certified public 867
~~accountant~~ accountants, selected in consultation with the auditor 868
of state, to perform, once each year, a financial audit of the 869
corporation ~~at least once every year~~ and of any nonprofit entity 870
the sole member of which is JobsOhio. The articles also shall 871
require all of the following: 872

(1) Commencing with JobsOhio's fiscal year beginning July 1, 873
2012, the financial statements to be audited are to be prepared in 874
accordance with accounting principles and standards set forth in 875
all applicable pronouncements of the governmental accounting 876

standards board; 877

(2) The firm of independent certified public accountants 878
hired is to conduct a supplemental compliance and control review 879
pursuant to a written agreement by and among the firm, the auditor 880
of state, JobsOhio, and any nonprofit entity the sole member of 881
which is JobsOhio; and 882

(3) A copy of each financial audit report and each report of 883
the results of the compliance and control review are to be 884
provided to the governor, the auditor of state, the speaker of the 885
house of representatives, and the president of the senate. 886

(K) A provision authorizing a majority of the disinterested 887
directors to remove a director for misconduct, as that term may be 888
defined in the articles or regulations of the corporation. The 889
removal of a director under this division creates a vacancy on the 890
board that the governor shall fill by appointment for the 891
remainder of the term of office of the vacated seat. 892

Sec. 187.04. (A) The director of development services, as 893
soon as practical after February 18, 2011, shall execute a 894
contract with JobsOhio for the corporation to assist the director 895
and the development services agency with providing services or 896
otherwise carrying out the functions or duties of the agency, 897
including the operation and management of programs, offices, 898
divisions, or boards, as may be determined by the director in 899
consultation with the governor. The approval or disapproval of 900
awards involving public money shall remain functions of the 901
agency. All contracts for grants, loans, and tax incentives 902
involving public money shall be between the agency and the 903
recipient and shall be enforced by the agency. JobsOhio may not 904
execute contracts obligating the agency for loans, grants, tax 905
credits, or incentive awards recommended by JobsOhio to the 906
agency. Prior to execution, all contracts between the director and 907

JobsOhio entered into under this section that obligate the agency 908
to pay JobsOhio for services rendered are subject to controlling 909
board approval. 910

The term of an initial contract entered into under this 911
section shall not extend beyond June 30, 2013. Thereafter, the 912
director and JobsOhio may renew the contract for subsequent fiscal 913
biennia, but at no time shall a particular contract be effective 914
for longer than a fiscal biennium of the general assembly. 915

JobsOhio's provision of services to the agency as described 916
in this section shall be pursuant to a contract entered into under 917
this section. If at any time the director determines that the 918
contract with JobsOhio may not be renewed for the subsequent 919
fiscal biennium, the director shall notify JobsOhio of the 920
director's decision not later than one hundred twenty days prior 921
to the end of the current fiscal biennium. If the director does 922
not provide such written notice to JobsOhio prior to one hundred 923
days before the end of the current fiscal biennium, the contract 924
shall be renewed upon such terms as the parties may agree, subject 925
to the requirements of this section. 926

(B) A contract entered into under this section shall include 927
all of the following: 928

(1) Terms assigning to the corporation the duties of advising 929
and assisting the director in the director's evaluation of the 930
agency and the formulation of recommendations under section 187.05 931
of the Revised Code; 932

(2) Terms designating records created or received by JobsOhio 933
that shall be made available to the public under the same 934
conditions as are public records under section 149.43 of the 935
Revised Code. Documents designated to be made available to the 936
public pursuant to the contract shall be kept on file with the 937
agency. 938

Among records to be designated under this division shall be	939
the following:	940
(a) The corporation's federal income tax returns;	941
(b) The report of expenditures described in division (B)(3)	942
of section 187.03 of the Revised Code. The records shall be filed	943
with the agency at such times and frequency as agreed to by the	944
corporation and the agency, which shall not be less frequently	945
than quarterly.	946
(c) The annual total compensation paid to each officer and	947
employee of the corporation;	948
(d) A copy of the audit report for each financial audit of	949
the corporation <u>and of each supplemental compliance and control</u>	950
<u>review of the corporation</u> performed by an <u>a firm of</u> independent	951
certified public accountant <u>accountants</u> pursuant to division (J)	952
of section 187.01 of the Revised Code.	953
(e) Records of any fully executed incentive proposals, to be	954
filed annually;	955
(f) Records pertaining to the monitoring of commitments made	956
by incentive recipients, to be filed annually;	957
(g) A copy of the minutes of all public meetings described in	958
division (C) of section 187.03 of the Revised Code not otherwise	959
closed to the public.	960
(3) The following statement acknowledging that JobsOhio is	961
not acting as an agent of the state:	962
"JobsOhio shall have no power or authority to bind the state	963
or to assume or create an obligation or responsibility, expressed	964
or implied, on behalf of the state or in its name, nor shall	965
JobsOhio represent to any person that it has any such power or	966
authority, except as expressly provided in this contract."	967
(C)(1) Records created by JobsOhio are not public records for	968

the purposes of Chapter 149. of the Revised Code, regardless of 969
who may have custody of the records, unless the record is 970
designated to be available to the public by the contract under 971
division (B)(2) of this section. 972

(2) Records received by JobsOhio from any person or entity 973
that is not subject to section 149.43 of the Revised Code are not 974
public records for purposes of Chapter 149. of the Revised Code, 975
regardless of who may have custody of the records, unless the 976
record is designated to be available to the public by the contract 977
under division (B)(2) of this section. 978

(3) Records received by JobsOhio from a public office as 979
defined in section 149.011 of the Revised Code that are not public 980
records under section 149.43 of the Revised Code when in the 981
custody of the public office are not public records for the 982
purposes of section 149.43 of the Revised Code regardless of who 983
has custody of the records. 984

(4) Division (B) of section 4701.19 of the Revised Code 985
applies to any work papers of the firm of independent certified 986
public accountants engaged to perform the annual financial audit 987
and the supplemental compliance and control review described in 988
division (J) of section 187.01 of the Revised Code, and to the 989
financial audit report and any report of the supplemental 990
compliance and control review, unless the record is designated to 991
be available to the public by the contract under division (B)(2) 992
of this section. 993

(D) Any contract executed under authority of this section 994
shall not negate, impair, or otherwise adversely affect the 995
obligation of this state to pay debt charges on securities 996
executed by the director or issued by the treasurer of state, Ohio 997
public facilities commission, or any other issuing authority under 998
Chapter 122., 151., 165., or 166. of the Revised Code to fund 999
economic development programs of the state, or to abide by any 1000

pledge or covenant relating to the payment of those debt charges 1001
made in any related proceedings. As used in this division, "debt 1002
charges," "proceedings," and "securities" have the same meanings 1003
as in section 133.01 of the Revised Code. 1004

(E) Nothing in this section, other than the requirement of 1005
controlling board approval, shall prohibit the agency from 1006
contracting with JobsOhio to perform any of the following 1007
functions: 1008

(1) Promoting and advocating for the state; 1009

(2) Making recommendations to the agency; 1010

(3) Performing research for the agency; 1011

(4) Establishing and managing programs or offices on behalf 1012
of the agency, by contract; 1013

(5) Negotiating on behalf of the state. 1014

(F) Nothing in this section, other than the requirement of 1015
controlling board approval, shall prohibit the agency from 1016
compensating JobsOhio from funds currently appropriated to the 1017
agency to perform the functions described in division (E) of this 1018
section. 1019

Section 2. That existing sections 111.15, 117.01, 117.10, 1020
117.11, 117.12, 117.16, 117.20, 127.18, 187.01, and 187.04 of the 1021
Revised Code are hereby repealed. 1022