



OHIO LEGISLATIVE SERVICE COMMISSION

Bill Analysis

Mitchell Smith

Am. H.B. 87

132nd General Assembly
(As Passed by the House)

Reps. Roegner, Becker, Blessing, Butler, Dean, DeVitis, Dever, Duffey, Fedor, Hambley, Henne, Hill, Keller, Leland, Patterson, Patmon, Rezabek, Riedel, Schaffer, Slaby, K. Smith, R. Smith, Stein, Thompson, Vitale, Young, Faber, Anielski, Antonio, Barnes, Boggs, Boyd, Brown, Carfagna, Celebrezze, Cera, Clyde, Craig, Cupp, Galonski, Ginter, Green, Holmes, Howse, Ingram, Johnson, Koehler, Lepore-Hagan, Manning, O'Brien, Perales, Ramos, Rogers, Ryan, Schuring, Sheehy, Strahorn, Sweeney, Sykes, West

BILL SUMMARY

- Provides the Department of Education with specific guidance on distributing funds returned to the state from a community school as the result of a finding for recovery from the Auditor of State.
- If the funds are returned because of an audit of a community school's enrollment records, requires the Department to credit the funds to certain public school district's state education aid.

CONTENT AND OPERATION

Auditor of State and finding for recovery from enrollment records audit

The bill provides specific guidance to the Department of Education for distributing funds returned to the state from a community school because of a finding of recovery by the Auditor of State resulting from an audit of the enrollment records of the community school.¹ Under continuing law, the Auditor is charged with auditing public offices and certain funds and accounts of private institutions, associations, boards, and corporations that have received public funds. In certain instances, the Auditor may audit all funds of a private entity that has received public funds.² If the

¹ R.C. 3314.52.

² R.C. 117.10, not in the bill.

audit report shows that public money was illegally expended, then the Auditor may issue a finding for recovery to have the money returned to the state.³

Department of Education to credit returned funds to state education aid

The bill provides specific guidance to the Department of Education for crediting the funds returned to the state when the Auditor's finding for recovery from a community school resulted from an audit of the school's enrollment records.⁴ In that situation, the Department must credit the returned funds to the public school district's state education aid from which the money was initially deducted, in the amount that was originally deducted. Under continuing Ohio law, money is deducted from the state aid given to a public school district and credited to a community school when a student who could have enrolled in the public school instead enrolls in a community school.⁵ The money returned to the public school district from a finding for recovery resulting from an audit of a community school's enrollment records reverses this deduction.⁶

HISTORY

ACTION	DATE
Introduced	02-22-17
Reported, H. Gov't Accountability & Oversight	01-25-18
Passed House (94-2)	03-07-18

H0087-PH-132/ec

³ R.C. 117.28, not in the bill.

⁴ R.C. 3314.52.

⁵ R.C. 3314.08, not in the bill.

⁶ R.C. 3314.52.

