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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 261
135th General Assembly

Bill Analysis

Version: As Introduced

Primary Sponsor: Sen. Ingram

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SUMMARY

- Requires the Auditor of State to audit the funds or accounts of a chartered nonpublic school into which public money is placed or deposited each fiscal year.

DETAILED ANALYSIS

Audits of chartered nonpublic school funds and accounts

The bill requires the Auditor of State, each fiscal year, to audit the funds and accounts of a chartered nonpublic school into which the school placed or deposited public money. This includes public money the school received: (1) from participating in the educational choice scholarship program,¹ (2) as administrative and clerical cost reimbursements,² or (3) for auxiliary services reimbursements.³ The audit will cover the fiscal year during which the money was placed or deposited.⁴

Continuing law requires the Auditor of State to audit every public school in Ohio; there is no current requirement specific to chartered nonpublic schools. Though, the Auditor has discretion to audit the funds or accounts of a private institution (including chartered nonpublic schools) that contains public money, and the Auditor can require a private entity to file an annual report. If the private entity receives only public money or fails to separately and independently account for the public money, or if the Auditor believes the entity has illegally

¹ R.C. 3310.01 to 3310.17, not in the bill.

² R.C. 3317.063, not in the bill.

³ R.C. 3317.064, not in the bill.

⁴ R.C. 117.113.

expended or otherwise misappropriated public money, the Auditor can audit all of that entity's accounts.⁵

HISTORY

Action	Date
Introduced	05-07-24

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⁵ R.C. 117.10 and 117.11, not in the bill.