



Ohio Legislative Service Commission

Bill Analysis

Amy L. Archer

H.B. 384

131st General Assembly
(As Passed by the House)

Reps. Schaffer and Duffey, Blessing, Boose, Vitale, Brown, Buchy, Butler, Pelanda, R. Smith, Amstutz, Anielski, Antani, Antonio, Arndt, Baker, Boyce, Brenner, Burkley, Conditt, Craig, Cupp, Dever, Dovilla, Hagan, Hall, Hambley, Koehler, LaTourette, Leland, McClain, M. O'Brien, S. O'Brien, Retherford, Rogers, Romanchuk, Ryan, Scherer, Sprague, Sweeney, Thompson

BILL SUMMARY

- Authorizes the Auditor of State to conduct performance audits of state institutions of higher education.

CONTENT AND OPERATION

Performance audits of institutions of higher education

The bill authorizes the Auditor of State to conduct a performance audit of a state institution of higher education¹ in the same manner as the Auditor may currently conduct performance audits of state agencies. The Auditor of State is to determine the scope of any such audit. At the Auditor's discretion, a performance audit of a state institution of higher education may be one of the four performance audits that continuing law requires the Auditor of State to conduct each biennium.²

¹ "State institution of higher education" means any state university or college, community college, state community college, university branch, or technical college. And "state university or college" means any public institution of higher education, which is a body politic and corporate, specifically including each of the following: the University of Akron, Bowling Green State University, Central State University, the University of Cincinnati, Cleveland State University, Kent State University, Miami University, Ohio University, Ohio State University, Shawnee State University, the University of Toledo, Wright State University, Youngstown State University, and the Northeast Ohio Medical University, and includes the board of trustees of the university (R.C. 3345.011 and 3345.12, neither of which are in the bill).

² R.C. 117.46.

As is the case with respect to performance audits of state agencies under current law, a state institution of higher education that is audited must accept comments regarding the audit from interested parties and make all comments available to the public.³ Also, the state institution of higher education must implement the recommendations of an audit within three months after the end of the comment period for the audit or must (1) file a report with the Governor, Auditor of State, Speaker and Minority Leader of the House of Representatives, and President and Minority Leader of the Senate explaining why the institution has not commenced implementation of the recommendations and (2) provide testimony explaining why the institution has not commenced implementation of the recommendations to the House of Representatives and Senate committees dealing primarily with the programs and activities of the institution. An institution that does not fully implement an audit recommendation within one year after the end of the comment period for the audit must file a report with the Governor, Auditor of State, Speaker and Minority Leader of the House of Representatives, and President and Minority Leader of the Senate justifying why the recommendation has not or will not be implemented.⁴

Additionally, the Auditor of State's annual report regarding performance audits must describe whether a state institution of higher education has implemented the audit recommendations and how much money was saved as a result of the implementation.⁵

HISTORY

ACTION	DATE
Introduced	11-02-15
Reported, H. Gov't Accountability & Oversight	01-20-16
Passed House (97-0)	01-27-16

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³ R.C. 117.461.

⁴ R.C. 117.462.

⁵ R.C. 117.463.

