



Ohio Revised Code

Section 117.16 Force account project assessment form.

Effective: June 30, 2023

Legislation: House Bill 23

(A) The auditor of state shall do all of the following:

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

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

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

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

(C)(1) If the auditor of state finds that a county, township, or municipal corporation violated the force account limits established for that political subdivision, the auditor of state, in addition to any other action authorized by this chapter, shall notify the political subdivision that, for a period of one year from the date of the notification, the force account limits for the subdivision are reduced as follows:

(a) For a county, the limits shall be one-third of that county's force account limits for construction or



reconstruction of a road and one-third of that county's force account limits for construction, reconstruction, maintenance, or repair of a bridge or culvert;

(b) For a township, the limit shall be one-third of that township's force account limits for maintenance and repair of a road or one-third of that township's force account limits for construction or reconstruction of a township road;

(c) For a municipal corporation, the limit shall be one-third of that municipal corporation's force account limits for the construction, reconstruction, widening, resurfacing, or repair of a street or other public way.

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

(3) If the auditor of state finds that a county, township, or municipal corporation violated the force account limits established for that political subdivision a third or subsequent time, the auditor of state shall certify to the tax commissioner an amount the auditor of state determines to be twenty per cent of the total cost of the force account project that is the basis of the violation. Upon receipt of this certification, the tax commissioner shall withhold the certified amount from any funds under the tax commissioner's control that are due or payable to that political subdivision. The tax commissioner shall promptly deposit this withheld amount to the credit of the local transportation improvement program fund created by section 164.14 of the Revised Code.

If the tax commissioner determines that no funds are due and payable to the violating political subdivision or that insufficient amounts of such funds are available to cover the entire certified amount, the tax commissioner shall withhold and deposit to the credit of the local transportation improvement program fund any amount available and certify the remaining amount to be withheld to the county auditor of the county in which the political subdivision is located. The county auditor shall withhold from that political subdivision any amount, up to that certified by the tax commissioner, that is available from any funds under the county auditor's control, that is due or



payable to that political subdivision, and that can be lawfully withheld. The county auditor shall promptly pay that withheld amount to the tax commissioner for deposit into the local transportation improvement program fund.

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

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

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

- (1) For a county, the amounts established in section 5543.19 of the Revised Code;
- (2) For a township, the amounts established in section 5575.01 of the Revised Code;
- (3) For a municipal corporation, the amount established in section 723.52 of the Revised Code;
- (4) For the department of transportation, the amount established in section 5517.02 of the Revised Code.