



## Ohio Revised Code

### Section 5126.053 Five-year projection of revenues and expenditures.

Effective: October 17, 2019

Legislation: House Bill 166 - 133rd General Assembly

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(A) Beginning April 1, 2020, and then annually thereafter on or before the first day of April each year, each county board of developmental disabilities shall submit to the department of developmental disabilities, in the format established pursuant to division (B) of this section, a five-year projection of revenues and expenditures. Each five-year projection shall be approved by the superintendent of the county board.

The department shall review each five-year projection and may require a county board to do any of the following within the time frame specified by the department:

- (1) Submit additional information;
- (2) Permit employees or agents of the department to visit the county board to review documents and other records that are relevant to the department's review of the five-year projection;
- (3) Submit a revised five-year projection;
- (4) Complete any reasonable accounting action the director of developmental disabilities considers necessary in order to obtain an accurate five-year projection.

(B) The department, in consultation with the Ohio association of county boards of developmental disabilities, shall establish guidelines for completing and formatting the five-year projection required by division (A) of this section.

(C) In addition to reviewing a five-year projection submitted pursuant to division (A) of this section, the department, or an entity designated by or working under contract with the department, may conduct additional reviews as the department considers necessary to assess any county board's fiscal condition. The department shall provide prior notice to a county board of any planned review.



The department may issue recommendations to discontinue or correct fiscal practices or budgetary conditions that prompted, or were discovered by, an additional review under this division. The superintendent of a county board shall respond in writing to any such recommendations within ninety days.

(D) If a county board fails to submit a five-year projection to the department on or before the date specified in division (A) of this section, the superintendent of the county board shall submit to the department an explanation of the circumstances that prevented the timely submission. If the department finds the explanation to be sufficient, the department may grant an extension for the submission of the county board's five-year projection. If the department finds the explanation insufficient, or if no explanation is submitted, the department may do either of the following:

(1) Conduct further reviews as necessary to complete the five-year projections at full cost to the county board;

(2) Revoke the certification of the superintendent.

(E) If the department determines that a county board willfully provided erroneous, inaccurate, or incomplete data as part of its five-year projection submitted pursuant to division (A) of this section, the department may take action as provided under division (D)(1) or (2) of this section.