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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 15  
134<sup>th</sup> General Assembly

## Fiscal Note & Local Impact Statement

[Click here for S.B. 15's Bill Analysis](#)

**Version:** As Reported by House State and Local Government

**Primary Sponsor:** Sen. Wilson

**Local Impact Statement Procedure Required:** No

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The bill modifies the standard for when certain political subdivision officials are liable for the loss of public funds. Ultimately, the impact that the bill will have on the state or political subdivisions and any findings for recovery will depend on the circumstances of each investigation carried out and prosecuted by the Auditor of State, political subdivisions, or both. Under the bill, any of the specified officials would be liable for the loss of public funds only if they acted negligently or committed some other wrongful act. This is in contrast to the strict personal liability standards under current law which make them responsible for the loss no matter what level of care they exercised in handling public funds.

Specifically, the bill applies to the following: county auditors and county treasurers, including those in charter counties; township fiscal officers; deputy township fiscal officers; municipal corporation treasurers; city auditors (or employees with those duties); the fiscal officers, treasurers, and compliance officers of regional water and sewer districts; and the fiscal officers of a community college district, technical college district, or state community college district, as well as fiscal officers of a board of library trustees of a free public library.

Typically, cases of fraud related to those in the bill are investigated through the Auditor of State's Special Investigations Unit (SIU) and can also entail local law enforcement. The Auditor of State spends approximately \$3.5 million annually to conduct these special investigations. In FY 2021, the SIU received just over 1,000 tips of suspected fraud and 26 individuals have been convicted of crimes related to fraud or theft in office. The SIU generally opens 140 cases per year.