



# OHIO LEGISLATIVE SERVICE COMMISSION

---

## **Synopsis of Senate Committee Amendments\***

Emily E. Wendel

### **Sub. H.B. 312**

132nd General Assembly  
(S. Gov't Oversight & Reform)

#### **Political subdivision credit card accounts**

Requires a political subdivision's credit card policy to include the procedure for submitting itemized receipts to the fiscal officer or the fiscal officer's designee.

Removes a requirement that, if a fiscal officer retains general possession and control of the credit card accounts and presentation instruments, and officers or employees may use the account or instruments, the officer or employee must provide the fiscal officer or a designee an itemized receipt for each charge upon returning the card.

Specifies instead that the officer or employee is liable in person and upon any official bond the officer or employee has given to reimburse the treasury the amount for which the officer or employee does not provide itemized receipts in accordance with the political subdivision's credit card policy, as described above.

Requires the fiscal officer or the fiscal officer's designee annually to file a report with the political subdivision's legislative authority, detailing all rewards received based on the use of the political subdivision's credit card account, instead of requiring the political subdivision to file that annual report with the Auditor of State.

Requires that, if the compliance officer of a library district uses a credit card account, the fiscal officer or the fiscal officer's designee, who must not be the compliance officer, must review the transaction detail each month and sign an attestation stating the fiscal officer or designee did so.

Allows a school district treasurer to appoint a designee, other than the superintendent, to review the transaction detail and sign such an attestation if the superintendent serves as the compliance officer and uses a credit card account, instead of requiring the treasurer to do so personally.

\* This synopsis does not address amendments that may have been adopted on the Senate Floor.

Requires the appropriate officials of school districts, educational service centers, and information technology centers to review the number of credit cards issued, the number of active cards issued, the cards' expiration dates, and the cards' credit card limits at least once every six months instead of at least quarterly.

### **Financial planning and supervision commissions**

Allows a county auditor or, in the case of a chartered county, a county fiscal officer, to designate an individual within the person's office to serve on a financial planning and supervision commission formed concerning a county that is in fiscal emergency, instead of serving personally.

Requires the Auditor of State, as the financial supervisor of a village or township with a population of less than 1,000, to make reports and recommendations to the legislature concerning the fiscal emergency.

Requires the Director of Budget and Management, serving as chairperson of a commission, to submit those reports and recommendations, instead of the commission itself as under current law.

Requires a commission or a fiscal supervisor to make those reports and recommendations annually by April 1 as long as the commission or the position of supervisor continues to exist, instead of only during the fiscal emergency period.

Provides a process for filling vacancies in appointed seats on commissions established before October 17, 2017.

### **Auditor of State**

Increases from three to six the number of deputy inspectors and supervisors of public offices the Auditor of State may appoint, and specifies that no more than three of the deputies may belong to the same political party.

Prohibits the Auditor from logging a complaint regarding an ongoing criminal investigation in the Auditor's public log of fraud complaints, and instead requires the Auditor to log the complaint not later than 30 days after the investigation is complete.

Eliminates the requirement that the Auditor publish an annual volume of statistics, and instead requires the Auditor to publish the substance of each public office's annual financial report in an electronic format that is available to the public.

## **Electronic public records requests**

Allows a person who submits a public records request electronically, instead of by hand delivery or certified mail, to recover statutory damages if the office fails to comply with the Public Records Law.

## **Property tax abatement for submerged land leases**

Establishes a temporary procedure by which a municipal corporation may apply for tax exemption and the abatement of unpaid taxes, penalties, and interest charged and payable in 2004 and thereafter for a submerged land lease.

H0312-132.docx/rs

06/27/18