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OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
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Office

S.B. 91
(1_135_0374-9)
135th General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 91's Bill Analysis](#)

Version: In House Government Oversight

Primary Sponsor: Sen. Schaffer

Local Impact Statement Procedure Required: No

Jared Cape, Budget Analyst

The bill clarifies various provisions regarding reporting procedures, definitions, and timing for state and local government officials to either the Auditor of State (AOS) or Inspector General. These modifications do not appear to have any substantial new fiscal effects, if any at all. The bill requires state officials and employees, except those employed by or appointed to (1) the General Assembly, (2) any court, (3) the Secretary of State, (4) Auditor of State, (5) Treasurer of State, or (6) Attorney General and their respective offices, to report fraud, waste, and abuse to the Inspector General. For (1) all other state employees and elected officials, (2) a person holding a local public office, (3) any person with a fiduciary duty to or supervisory position within the local office, and (4) any person responsible for processing revenue or expenses of the local office, the bill requires them to report fraud, waste, and abuse to the AOS.

Synopsis of Fiscal Effect Changes

The substitute bill removes duplicative provisions in the As Passed by the Senate bill that were previously enacted in H.B. 33 of the 135th General Assembly. Specifically, the substitute bill eliminates requirements that the Auditor of State and Department of Administrative Services create and distribute training materials detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The substitute bill also eliminates a provision permitting increased communication between the Auditor of State and the Office of Internal Audit within the Office of Budget and Management.

Additionally, the substitute bill clarifies various reporting procedures, definitions, and timing which do not appear to have any substantial new fiscal effects, if any at all.