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Substitute Bill Comparative Synopsis

Sub. S.B. 91

135th General Assembly

House Government Oversight

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This table summarizes how the latest substitute version of the bill differs from the immediately preceding version. It addresses only the topics on which the two versions differ substantively. It does not list topics on which the two bills are substantively the same.

Previous Version (As Passed by the Senate)	Latest Version (I_135_0374-9)
Training (R.C. 117.103)	
<p>Requires the Auditor to create training material detailing Ohio’s fraud-reporting system and the means of reporting fraud, waste, and abuse.</p> <p>Requires the Department of Administrative Services to administer the training material to each state employee, statewide elected official, and General Assembly member in a manner prescribed by the Auditor.</p> <p>Requires the Auditor to provide the training material to officials and employees of political subdivisions.</p>	<p>No provisions (these provisions were enacted in H.B. 33 of the 135th General Assembly).</p>

Previous Version (As Passed by the Senate)	Latest Version (I_135_0374-9)
Office of Internal Audit (R.C. 126.47)	
Allows the Office of Internal Audit (within the Office of Budget and Management) to consult with the Auditor regarding any written report the Office receives.	No provision (this provision was enacted in H.B. 33 of the 135 th General Assembly).
Reports and investigations (R.C. 4113.52)	
<p>Requires certain state officials and employees (elected, appointed, fiduciary duty, supervisory position, or responsible for processing expenses) to report fraud, etc., to the Auditor of State.</p> <p>Specifies that the duty to report for a local public office is an express statutory duty of the officers and employees of a local public office.</p> <p>No provision.</p>	<p>Requires state officials and employees, except those employed by or appointed to the General Assembly, any court, the Secretary of State, Auditor of State, Treasurer of State, or Attorney General and their respective offices, to report fraud, etc., to the Inspector General.</p> <p>Requires all other state employees and elected officials, or a person holding a local public office, or with a fiduciary duty to or supervisory position within the local office, or any person responsible for processing revenue or expenses of the local office, to report fraud, etc., to the Auditor of State.</p> <p>No provision.</p> <p>Specifies the requirement to report is not intended to infringe, and should not be interpreted as infringing on, the Fifth Amendment protection against self-incrimination.</p>