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# OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research  
and Drafting

Legislative Budget  
Office

S.B. 91  
135<sup>th</sup> General Assembly

## Final Fiscal Note & Local Impact Statement

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

**Primary Sponsor:** Sen. Schaffer

**Local Impact Statement Procedure Required:** No

Jared Cape, Budget Analyst

The bill clarifies various provisions regarding fraud 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. The bill specifies that neither the chief legal officer of a municipal corporation nor the legal officer's employees are required to report cases of fraud to the AOS.

The bill also prohibits a political subdivision or taxing authority from making an expenditure of money unless it has been appropriated by the appropriate legislative authority, or unless the expenditure is not compelled by a process authorizing management, control, distribution, or disbursement of an appropriation or expenditure by a vote of the subdivision's or taxing unit's residents. This would preclude local governments from employing the concept of participatory budgeting in allocating public funds.