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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 Introduced

**Primary Sponsor:** Sen. Wilson

**Local Impact Statement Procedure Required:** No

Terry Steele, Senior Budget Analyst

The bill does not appear to impose any new costs to the state or political subdivisions. Whatever effect the bill could have on the number of fraud investigations conducted by the Auditor of State and local authorities, as well as any findings for recovery, will depend on the circumstances of each case. The bill modifies the standards by which certain fiscal officers are held liable for the loss of public funds. Under the bill, these fiscal officers would only be liable for the loss of public funds 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 fiscal officers responsible for the loss no matter what level of care they exercised in handling public funds. Specifically, the bill applies to county treasurers, township fiscal officers, deputy township fiscal officers, municipal corporation treasurers, and the fiscal officers of a community college district, technical college district, or state community college district, as well as a fiscal officer 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 Investigation Unit (SIU) and can also entail local law enforcement. The Auditor of State spends approximately \$3.5 million annually to conduct these special investigations. Since January 2019, 44 individuals have been convicted of crimes related to fraud or theft in office. In total, 85 findings for recovery at both the state and local level resulted from these investigations. The SIU generally opens 140 cases per year.