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OHIO LEGISLATIVE SERVICE COMMISSION

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Office

S.B. 15
134th General Assembly

Fiscal Note & Local Impact Statement

[Click here for S.B. 15's Bill Analysis](#)

Version: As Passed by the Senate

Primary Sponsor: Sen. Wilson

Local Impact Statement Procedure Required: No

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The bill modifies the standard for when certain fiscal officers are liable for the loss of public funds. Ultimately, the impact that the bill will have on the state or political subdivisions and any findings for recovery will depend on the circumstances of each investigation carried out and prosecuted by the Auditor of State, political subdivisions, or both. Under the bill, the fiscal officers would be liable for the loss of public funds only 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 auditors and county treasurers, including those in charter counties, 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 Investigations 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.