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OHIO LEGISLATIVE SERVICE COMMISSION

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Synopsis of House Committee Amendments

(This synopsis does not address amendments that may have been adopted on the House Floor.)

S.B. 91 of the 135th General Assembly

House Government Oversight

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This table summarizes how the bill as passed by the Senate differs from the bill as reported by the House Government Oversight Committee. 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 (As Reported by House Government Oversight)
Training (R.C. 117.103)	
Requires the Auditor to create training material detailing Ohio’s fraud-reporting system and the means of reporting fraud, waste, and abuse.	No provisions (these provisions were enacted in H.B. 33 of the 135 th General Assembly).
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.	
Requires the Auditor to provide the training material to officials and employees of political subdivisions.	
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).

Previous Version (As Passed by the Senate)	Latest Version (As Reported by House Government Oversight)
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>
Local revenue expenditures (R.C. 5705.41)	
<p>No provision.</p>	<p>Prohibits a political subdivision or taxing authority from making an expenditure of money unless the following apply:</p> <ul style="list-style-type: none"> ▪ The expenditure has been appropriated in accordance with the tax levy law (continuing law requirement); ▪ The expenditure has been appropriated by the subdivision's or taxing unit's legislative authority; and ▪ 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.

Previous Version (As Passed by the Senate)	Latest Version (As Reported by House Government Oversight)
No provision.	Clarifies that political subdivisions and taxing authorities may continue to authorize a bond issue otherwise permitted by law, and solicit public input related to the management, control, distribution, or disbursement of funds.