



**DAVE YOST**  
OHIO AUDITOR



**A Legislative Briefing  
from the AOS**

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## Auditor of State's Office

- Responsible for auditing 5,800 entities
- Rooting out fraud and corruption in public offices
- Conducting Performance Audits for governments at all levels



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## Policy Initiatives

- SB 239 – Councils of Government
- HB 312 - Credit and Debit Card Fraud Prevention
- SB 218 - Medicaid Provider Fraud Prevention
- SB 268 – Escalating Penalties for Theft in Office
- HB 50/SB 90 - SNAP
- Financial Health Indicators
- DataOhio
- Village Dissolution Update



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## SB 239 – COG Reform

- Prevents Councils of Government (COGs) from taking legally binding action until they register with AOS
- Clarifies that membership records are public records
- Members of COGs are subject to Ohio ethics law and cannot claim sovereign immunity for actions that have violated ethics laws



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## HB 312 - Credit and Debit Card Fraud Prevention

- Sets uniform standards for credit card use in all local governments
- All entities that use a card enact a policy
- 2 Models
  - Custody and Control
  - Compliance Officer



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## HB 312 - Credit and Debit Card Fraud Prevention

- Creates a penalty for fraudulent or improper use of card charged as an M-1
- Prohibits use of debit cards except by law enforcement and where grant monies are tied to the card.



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## SB 218 – Medicaid Fraud Prevention

- Requires surety bonds for Medicaid transportation and home health providers
  - Exemption for independent providers caring for a family member with clean structural review
- Require these provider types to complete prerequisite training.

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## Theft in Office

- Adds higher charges to Theft in Office statute.
  - \$150,000 - 750,000 charged as F-2
  - \$750,000+ can be charged as an F-1
- Allows forensic audit costs to be ordered as part of restitution in TiO cases

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## HB 50 & SB 80 – Promoting SNAP Integrity

- 2016 audit report revealed a number of critical areas where fraud may occur
  - Dead recipients, big balances, number of purchases in short time frame
- Congressional testimony on the Farm Bill

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## HB 50 & SB 80 – Promoting SNAP Integrity

- The bills allow photos to be placed on the SNAP/EBT Cards
- Exceptions to who is required to have a picture
  - Blind, disabled, elderly



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## DataOhio and HB 3

- HB 3 (Duffey, Hagan) is an initiative to promote transparency in government
- Permissive language establishes a uniform chart of accounts in rule
- Permissive language establishes uniform accounting procedures for all local governments in rule



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## Financial Health Indicators

- 17 indicators measuring fiscal stress for cities and counties
- 2<sup>nd</sup> year of indicators now available with new search capabilities
  - Year-to-year
  - Compare all entities in a county



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## Streamlining Voluntary Village Dissolution

- Provision in the budget that streamlined the procedure for the submission of village dissolution petitions
- Provides the procedures for transfer of assets at onset of dissolution

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## Dissolution Petitions

- Allows petitions for dissolution to be submitted to the Board of Elections
  - Petitions can already be submitted to the legislative authority
- Decreases the signature threshold to qualify for the ballot from 40% to 30%

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## Transfer of Assets

- Allows for a timely transfer of tangible assets (equipment, buildings, etc.)
- States that the cash balance can only be transferred after an audit by AOS
- Water and sewer transfers must be done in a timely manner per an agreement by the village and township

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