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131st General Assembly
Regular Session
2015-2016

Sub. H. B. No. 46

A BILL

To amend sections 125.20 and 126.21 and to enact
section 113.45 of the Revised Code to require
the Treasurer of State to establish a database
containing political subdivision disbursement
information and the Director of Budget and
Management to establish a database containing
state revenue, budget, and disbursement
information.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 125.20 and 126.21 be amended and
section 113.45 of the Revised Code be enacted to read as
follows:

Sec. 113.45. (A) The treasurer of state shall develop and
maintain a searchable database of information regarding
disbursements for materials, goods, supplies, and services made
by political subdivisions. For purposes of this section,
"political subdivision" has the same meaning as in section
2744.01 of the Revised Code.



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(B) Nothing in this section requires the disclosure of any 18
of the following: 19

(1) Information that is considered confidential pursuant 20
to state or federal law; 21

(2) Information that discloses local, state, or federal 22
assistance to an individual; 23

(3) An individual's medical information or information 24
that could reveal an individual's medical history; 25

(4) Refunds from the overpayment of tax; 26

(5) Information that discloses the subject of an ongoing 27
investigation. 28

(C) A person who prepares information for payment of the 29
materials, goods, supplies, and services, or who publishes such 30
information on the database, including confidential information, 31
shall not be considered to have improperly disclosed 32
confidential information and is not criminally or civilly liable 33
for the disclosure, if both of the following apply: 34

(1) The confidential information was disclosed as a result 35
of the preparation of information for payment of the materials, 36
goods, supplies, and services or the publication of such 37
information on the database; 38

(2) The person did not deliberately intend to disclose 39
confidential information. 40

Sec. 125.20. ~~(A) Within one hundred eighty days after the~~ 41
~~effective date of this section, the~~ The director of 42
administrative services shall establish an electronic site 43
accessible through the internet to publish the following: 44

(1) A database containing each state employee's gross pay 45
from the most recent pay period. The database shall contain the 46
name of the agency, position title, and employee name. 47

(2) A database containing tax credits issued by the 48
director of development to business entities that shall contain 49
the name under which the tax credit is known, the name of the 50
entity receiving the credit, and the county in which the credit 51
recipient's principal place of business in this state is 52
located. 53

(3) A reference to the database maintained by the director 54
of budget and management pursuant to division (A)(10) of section 55
126.21 of the Revised Code. 56

(4) A reference to the database maintained by the 57
treasurer of state pursuant to section 113.45 of the Revised 58
Code. 59

(5) Any other information the director of administrative 60
services considers appropriate. 61

(B) The director of administrative services may adopt 62
rules governing the means by which information is submitted and 63
databases are maintained and updated. 64

(C) Nothing in this section requires the disclosure of 65
information that is considered confidential pursuant to state or 66
federal law. 67

Sec. 126.21. (A) The director of budget and management 68
shall do all of the following: 69

(1) Keep all necessary accounting records; 70

(2) Prescribe and maintain the accounting system of the 71
state and establish appropriate accounting procedures and charts 72

of accounts;	73
(3) Establish procedures for the use of written,	74
electronic, optical, or other communications media for approving	75
and reviewing payment vouchers;	76
(4) Reconcile, in the case of any variation between the	77
amount of any appropriation and the aggregate amount of items of	78
the appropriation, with the advice and assistance of the state	79
agency affected by it and the legislative service commission,	80
totals so as to correspond in the aggregate with the total	81
appropriation. In the case of a conflict between the item and	82
the total of which it is a part, the item shall be considered	83
the intended appropriation.	84
(5) Evaluate on an ongoing basis and, if necessary,	85
recommend improvements to the internal controls used in state	86
agencies;	87
(6) Authorize the establishment of petty cash accounts.	88
The director may withdraw approval for any petty cash account	89
and require the officer in charge to return to the state	90
treasury any unexpended balance shown by the officer's accounts	91
to be on hand. Any officer who is issued a warrant for petty	92
cash shall render a detailed account of the expenditures of the	93
petty cash and shall report when requested the balance of petty	94
cash on hand at any time.	95
(7) Process orders, invoices, vouchers, claims, and	96
payrolls and prepare financial reports and statements;	97
(8) Perform extensions, reviews, and compliance checks	98
prior to or after approving a payment as the director considers	99
necessary;	100
(9) Issue the official comprehensive annual financial	101

report of the state. The report shall cover all funds of the 102
state reporting entity and shall include basic financial 103
statements and required supplementary information prepared in 104
accordance with generally accepted accounting principles and 105
other information as the director provides. All state agencies, 106
authorities, institutions, offices, retirement systems, and 107
other component units of the state reporting entity as 108
determined by the director shall furnish the director whatever 109
financial statements and other information the director requests 110
for the report, in the form, at the times, covering the periods, 111
and with the attestation the director prescribes. The 112
information for state institutions of higher education, as 113
defined in section 3345.011 of the Revised Code, shall be 114
submitted to the chancellor ~~by of the Ohio board of regents~~ 115
department of higher education. The ~~board~~ chancellor shall 116
establish a due date by which each such institution shall submit 117
the information to the ~~board~~ chancellor, but no such date shall 118
be later than one hundred twenty days after the end of the state 119
fiscal year unless a later date is approved by the director. 120

(10) (a) Prescribe and maintain a database that includes 121
public revenue, budget, and disbursement information drawn from 122
the state accounting system for at least the most recent six 123
fiscal years. The director shall determine the design and 124
organization of the information maintained in the database and 125
ensure the information is updated regularly. The database shall 126
be accessible by members of the public, without charge, in a 127
format that is searchable and can be filtered by users through 128
the internet in a manner that facilitates offline analysis. 129

(b) Nothing in division (A) (10) (a) of this section 130
requires the disclosure of any of the following: 131

<u>(i) Information that is considered confidential pursuant</u>	132
<u>to state or federal law;</u>	133
<u>(ii) Information that discloses state or federal</u>	134
<u>assistance to an individual;</u>	135
<u>(iii) An individual's medical information or information</u>	136
<u>that could reveal an individual's medical history;</u>	137
<u>(iv) Tax refunds issued by the department of taxation or</u>	138
<u>any other state agency;</u>	139
<u>(v) Information that discloses the subject of an ongoing</u>	140
<u>state agency investigation.</u>	141
<u>(c) A person who prepares information for the state</u>	142
<u>accounting system, or who publishes such information on the</u>	143
<u>database, including confidential information, shall not be</u>	144
<u>considered to have improperly disclosed confidential information</u>	145
<u>and is not criminally or civilly liable for the disclosure, if</u>	146
<u>both of the following apply:</u>	147
<u>(i) The confidential information was disclosed as a result</u>	148
<u>of the preparation of information for the state accounting</u>	149
<u>system or the publication of such information on the database;</u>	150
<u>(ii) The person did not deliberately intend to disclose</u>	151
<u>confidential information.</u>	152
(B) In addition to the director's duties under division	153
(A) of this section, the <u>The director of budget and management</u>	154
may establish <u>do any of the following:</u>	155
<u>(1) Establish and administer one or more payment card</u>	156
<u>programs that permit state agencies and political subdivisions</u>	157
<u>to use a payment card to purchase equipment, materials,</u>	158
<u>supplies, or services in accordance with guidelines issued by</u>	159

the director. The chief administrative officer of a state agency 160
or political subdivision that uses a payment card for such 161
purposes shall ensure that purchases made with the card are made 162
in accordance with the guidelines issued by the director. State 163
agencies may participate in only those payment card programs 164
that the director establishes pursuant to this section. 165

~~(C) In addition to the director's duties under divisions~~ 166
~~(A) and (B) of this section, the director may enter~~ (2) Enter 167
into any contract or agreement necessary for and incidental to 168
the performance of the director's duties or the duties of the 169
office of budget and management. 170

~~(D) In addition to the director's duties under divisions~~ 171
~~(A), (B), and (C) of this section, the director may operate~~ (3) 172
Operate a shared services center within the office of budget and 173
management for the purpose of consolidating common business 174
functions and transactional processes. The services offered by 175
the shared services center may be provided to any state agency 176
or political subdivision. In consultation with the director of 177
administrative services, the director may appoint and fix the 178
compensation of employees of the office whose primary duties 179
include the consolidation of common business functions and 180
transactional processes. 181

~~(E) The director may transfer~~ (4) Transfer cash between 182
funds other than the general revenue fund in order to correct an 183
erroneous payment or deposit regardless of the fiscal year 184
during which the erroneous payment or deposit occurred. 185

~~(F)~~ (C) As used in ~~divisions (B) and (D)~~ of this section: 186

(1) "Budget information" includes the following data drawn 187
from the state accounting system: 188

<u>(a) For any fiscal year on or after the effective date of</u>	189
<u>this amendment:</u>	190
<u>(i) Each operating appropriation and capital appropriation</u>	191
<u>authorized by an act of the general assembly, including any</u>	192
<u>adjustments; and</u>	193
<u>(ii) Year-to-date actual expenditures and remaining budget</u>	194
<u>amounts for each operating appropriation and capital</u>	195
<u>appropriation.</u>	196
<u>(b) For any fiscal year prior to the effective date of</u>	197
<u>this amendment:</u>	198
<u>(i) Each operating appropriation and capital appropriation</u>	199
<u>authorized by an act of the general assembly; and</u>	200
<u>(ii) Actual expenditures.</u>	201
<u>(c) Any other relevant information as determined by the</u>	202
<u>director.</u>	203
<u>(2) "Disbursement information" includes the following data</u>	204
<u>drawn from the state accounting system:</u>	205
<u>(a) Fund and appropriation line item from which the</u>	206
<u>disbursement originated;</u>	207
<u>(b) Name of the state agency that paid the disbursement;</u>	208
<u>(c) Date of the disbursement;</u>	209
<u>(d) Amount of each disbursement;</u>	210
<u>(e) Type of disbursement as recorded in the state</u>	211
<u>accounting system;</u>	212
<u>(f) The name of the payee that received the disbursement</u>	213
<u>or, if the attributes of the disbursement account indicate the</u>	214

identity of the payee may be confidential pursuant to state or 215
federal law or as a result of the limitations of the accounting 216
system, the general nature of the type of payee that received 217
the disbursement; 218

(g) Any other relevant information as determined by the 219
director. 220

(3) "Political subdivision" has the same meaning as in 221
section 2744.01 of the Revised Code. 222

~~(2)~~(4) "Revenue information" includes the following data 223
drawn from the state accounting system: 224

(a) Tax, fee, and license revenue; 225

(b) Federal revenue received by the state; 226

(c) Any other revenue received by the state; 227

(d) Any other relevant information as determined by the 228
director. 229

(5) "State agency" has the same meaning as in section 230
9.482 of the Revised Code. 231

Section 2. That existing sections 125.20 and 126.21 of the 232
Revised Code are hereby repealed. 233