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December 4, 2023

Ohio Senate

RE: Testimony for SB 91

Dear Honorable Senate Members

I am writing this testimony in favor of the passing of Senate Bill (SB) 91 because I continually see first hand what fraud, misuse and/or misappropriation, of public money, and the dereliction of duties by public officials causes.

First my background:

- 1. I have been a Fiscal Officer for the Village of South Zanesville for over 16 years.
- 2. I have been a Visiting Clerk, Fiscal Officer, mainly in southeast Ohio for over 6 years. This work is a contract position through the State Auditor's Office (AOS) and entities that request Fiscal responsibilities assistance. Currently I am assisting 9 other entities in 7 Counties and working closely with the AOS's Local Government Services Division as well as the Audit Division of the AOS Office.
- 3. In the many entities I have helped they are in Fiscal Emergency, Fiscal Watch, or Fiscal Distress.

What I have helped correct was all of the functions SB 91 would touch. Such as fraud, misuse and/or misappropriations of public money, and the dereliction of duties by Public Officials.

The importance of SB 91 passing is the requirement that Public Officials are required to take training not only in what not to do, but on how to report the observance of suspected fraud, misuse/misappropriations for public funds, or the dereliction of duties by Public Officials. This was started House Bill 66 was passed and is covered by portions of Ohio Revised Codes 117.103, 107.11 and 149.43 and is also covered in Auditor of State Bulletin 2022-005. But, with the passing of SB 91 the findings would be enhanced.

When training requirement are created and made law they should be mandatory for all elected and appointed just as Ethics Training and Public Records Training either on line or in person. No designees should be allowed to take these required trainings for the Public Officials. Currently Public Records training can be taken by a designee. I also feel that Independent Auditors which are contracted by the AOS should be required to take all trainings as well and sign off on AOS Bulletin 2022-005 to require they meet the same requirements as elected and/or appointed officials.

In closing, I wish I could be testifying in person on the importance of passing SB 91 so that I could relay examples of what needs to be done to clean up Fraud, misuse or misappropriated funds, and "YES" even Dereliction of duties caused by a person not accomplishing the required work to ensure Fiscal Responsibility of Tax Payer's money.

Respectfully Chris Kerby – Fiscal Officer Village of South Zanesville Visiting Clerk/Fiscal Officer