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## TREASURER OF STATE

### Ohio State and Local Government Expenditure Database

- Requires the Treasurer of State, in collaboration with the OBM and DAS Directors, to establish and maintain the Ohio State and Local Government Expenditure Database that includes information about state entities' expenditures.
- Allows a political subdivision or state retirement system to agree to have information on the political subdivision's or state retirement system's expenditures included in the Database.
- Requires that the Database be free to access by the public and available on the Treasurer's website, the Office of Budget and Management's (OBM's) website, and by a prominent internet link on each state entity's website.
- Requires the Treasurer to enter into an annual agreement with the OBM and DAS Directors to ensure the proper maintenance and operation of the Database.
- Requires the Database to include certain expenditure information and a searchable database of state and school district employee salary and employment information.
- Requires the Treasurer to coordinate with the OBM Director to allow for public comment regarding the Database's utility.
- Prohibits the Database from including information that is confidential or that is not a public record under state law, but provides that the Treasurer, a state entity, and the Treasurer's and state entity's employees are not liable for disclosure of a Database record that is confidential or not a public record.

### State Board of Deposit secretary

- Requires an employee of the Treasurer of State's department appointed by the Treasurer, rather than the Cashier of the State Treasury, to serve as secretary of the State Board of Deposit.

### Ohio State and Local Government Expenditure Database

(R.C. 113.70, 113.71, 113.72, 113.73, 113.74, 113.75, 113.76, and 113.77)

#### Creation and operation of the Database

The bill requires the Treasurer of State, in collaboration with the OBM and DAS Directors, to establish and maintain the Ohio State and Local Government Expenditure Database. The Database must be free to access by the public and available on the Treasurer's website and the Office of Budget and Management's (OBM's) website. Additionally, each state entity must display a prominent internet link to the Database on its website.

The bill requires the Treasurer to enter into an annual agreement with the OBM and DAS Directors to define data storage, data handling, user interface requirements, and other

provisions considered necessary to ensure the proper maintenance and operation of the Database. State entities must assist in the development, establishment, operation, storage, hosting, and support of the Database and comply with all of the bill's requirements regarding the Database using existing resources.

### **Applicability**

The bill requires "state entities" to participate in the Database, meaning that the General Assembly, Supreme Court, Court of Claims, office of an elected state officer, or a department, bureau, board, office, commission, agency, institution, instrumentality, or other governmental entity of the state established by the Ohio Constitution or laws of Ohio for the exercise of any function of state government must participate in the Database. "State entity" does not include a political subdivision, institution of higher education, state retirement system, the City of Cincinnati Retirement System, or JobsOhio.

The "state retirement systems" are the Public Employees Retirement System, the Ohio Police and Fire Pension Fund, the State Teachers Retirement System, the School Employees Retirement System, and the State Highway Patrol Retirement System. A "political subdivision" is a county, city, village, public library, township, park district, school district, regional water and sewer district, or regional transit authority. The "school districts" that are considered political subdivisions and excluded from the definition of "state entity" are city, local, exempted village, or joint vocational school districts; science, technology, engineering, and mathematics (STEM) schools; and educational service centers. However, community (charter) schools are state entities under the bill and required to participate in the Database because they are excluded from the definition of "school districts."

Under the bill, a political subdivision or state retirement system may agree to have information on the political subdivision's or state retirement system's expenditures included in the Database. A political subdivision or state retirement system that agrees to have the information included in the Database must provide the information to the Treasurer and comply with the bill's requirements in the same manner as a state entity.

### **Database expenditure information**

The Database must include information about expenditures made in each fiscal year that commences after the provision's effective date. The Database must include the following information for each expenditure:

1. The expenditure amount;
2. The date the expenditure was paid;
3. The supplier to which the expenditure was paid;
4. The state entity that made the expenditure or requested that the expenditure be made.

An "expenditure" is a payment, distribution, loan, advance, reimbursement, deposit, or gift of money from a state entity to any supplier. A "supplier" is any person, partnership, corporation, association, organization, state entity, or other party, including any executive officer, legislative officer, judicial officer, or member or employee of a state entity that either

(1) sells, leases, or otherwise provides equipment, materials, goods, supplies, or services to a state entity pursuant to a contract between the supplier and a state entity, or (2) receives reimbursement from a state entity for any expense.

The bill does not prohibit the Treasurer from including any information in the Database not required by the bill and that is available to the public.

### **Database features**

The Database must include all of the following features:

- A searchable database of all expenditures;
- The ability to filter expenditures by the category of expense and by the Ohio Administrative Knowledge System accounting code for a specific good or service;
- The ability to search and filter by any of the factors listed in “**Database expenditure information,**” above;
- The ability to aggregate data contained in the Database;
- The ability to determine the total amount of expenditures awarded to a supplier by a state entity;
- The ability to download information obtained through the Database;
- A searchable database of state and “school district” employee salary and employment information.

The employee salary and employment information must be provided by the Department of Administrative Services or the Department of Education. However, the use of the term “school district” in this Database feature may create uncertainty about the bill’s application to community schools. Because community schools are excluded from the definition of “school district,” it appears that they are state entities subject to the bill’s expenditure reporting requirements. The reference here to “school district” apart from the definition of “state entity” suggests that the salary and employment information of employees of city, local, exempted village, joint vocational, or STEM schools, or of educational service centers, but **not** of community schools, must be provided.

### **Public comment opportunity**

Not later than one year after the Database is implemented, the Treasurer must coordinate with the OBM Director to provide an opportunity for public comment as to the Database’s utility.

### **Exclusion from liability for disclosure**

The bill prohibits the Database from including any information that is determined to be confidential or that is not a public record under state law. None of the following are liable for the disclosure of a record contained in the Database that is determined to be confidential or that is not a public record under state law:

- The Treasurer;

- The Treasurer’s employees;
- A state entity;
- Any employee of a state entity that provides information to the Database.

## **State Board of Deposit secretary**

(R.C. 135.02)

The bill requires the Treasurer of State to designate an employee of the Treasurer of State’s department to serve as the secretary of the State Board of Deposit. Under current law, the Cashier of the State Treasury serves as the Board’s secretary. The Board is responsible for approving applications for financial institutions to accept deposits of public funds that have been vetted by the Treasurer.<sup>108</sup>

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<sup>108</sup> Ohio Treasurer of State, *Board of Deposit*, available [here](#).