
Detailed Fiscal Analysis

The bill requires the Treasurer of State (TOS) to establish and maintain an expenditure database, the Ohio State Government Expenditure Database, not later than six months after the bill's effective date. The Database must be available on the Treasurer's website and accessible to the public at no charge, and include certain information related to expenditures of state entities, as defined in the bill, made in FY 2014 and thereafter. The bill requires state entities to assist the Treasurer in the development, establishment, operation, storage, hosting, and support of the Database at no cost to the Treasurer.

The bill specifies that each state entity must display on its website a prominent Internet link to the Database. Each state entity, at least monthly and through the Ohio Administrative Knowledge System (OAKS),¹ must provide information to the Treasurer for inclusion in the Database regarding each of the entity's expenditures issued to a vendor for the preceding month. The bill also requires the Department of Administrative Services (DAS) or the Department of Education, as applicable, to provide data related to state and school district employee salary and employment information to the Treasurer, in a format, manner, and time frame as determined by the Treasurer.

The bill requires the Treasurer to develop and publish on its website graphical representations of data contained in the Database, including charts and graphs, to enhance and organize the data. Not later than one year after the Database is implemented, the Treasurer must provide, on its website, an opportunity for public comment as to the utility of the Database. The bill requires the Treasurer to include database usage data in the Treasurer's annual report of transactions and proceedings and summary of official acts of the office. The bill also authorizes the Treasurer to adopt reasonable rules related to the bill requirements.

The bill prohibits the Database from including any information that is determined to be confidential or is not a public record under Ohio law. The bill also provides that the Treasurer and the Treasurer's employees are not liable for the disclosure of a database record that is determined to be confidential or is not a public record under Ohio law.

Fiscal effect

The bill may increase costs to TOS, DAS, the Department of Education, and other state agencies to comply with the requirements described above. TOS may incur a one-time cost increase to create and implement the required database. Potential one-time costs could be more than minimal. LSC staff consider it likely, however, that

¹ OAKS is an enterprise resource planning software system integrating central government business functions, including human resources, procurement, budgeting, accounting, and asset management.

any increase in administrative costs would be minimal. However, an official from TOS stated that any additional costs resulting from the bill will be paid for out of its existing budgetary allocations. If this is the case, the bill would have no additional state expenditures. The bill specifies that state entities must comply with all of the requirements in the bill using existing resources and no state entity is allowed to charge the Treasurer for any costs arising from complying with the requirements. Thus, any increase in such costs would be paid from each agency's existing budget.

The bill generally excludes local governments from the definition of state entity. As a result, it creates no direct fiscal impact on local governments.