

# Greenbook

## LBO Analysis of Enacted Budget

### Office of Inspector General

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# LBO Greenbook

## Office of Inspector General

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### Quick look...

- The Inspector General’s Office (IGO) examines, investigates, and makes recommendations concerning alleged wrongful acts and omissions within the executive branch of state government.
- Biennial appropriations of \$5.9 million: \$2.9 million for FY 2026 and \$3.0 million for FY 2027.
- Sources of the budget: GRF (72%) and state non-GRF (28%).
- The budget will support the current service and staffing levels.

Fund Group	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
General Revenue (GRF)	\$1,865,525	\$1,978,275	\$2,079,000	\$2,158,000
Internal Service Activity (ISA)	\$818,218	\$802,079	\$825,000	\$825,000
Total	\$2,683,743	\$2,780,355	\$2,904,000	\$2,983,000
% change	--	3.6%	4.4%	2.7%
<i>GRF % change</i>	--	<i>6.0%</i>	<i>5.1%</i>	<i>3.8%</i>

### Agency overview

The Office of the Inspector General, created by executive order in 1988, investigates fraud, waste, abuse, corruption, and conflict of interest within the executive branch of state government and, as appropriate, issues a report with recommendations. The jurisdiction of the Inspector General includes the Governor (and staff), state agencies, departments, boards, commissions, and any other entities appointed, employed, controlled, directed, or subject to the authority of the Governor. Specifically excluded from the Inspector General’s jurisdiction are the Ohio General Assembly; Ohio courts; the offices of Secretary of State, Auditor, Treasurer, Attorney General, their staff and employees; and state community colleges.

The Inspector General employs 14 full-time and three part-time staff. The staff is organized into three areas or divisions: (1) Bureau of Workers’ Compensation, (2) Ohio Department of Transportation, and (3) General. The first two divisions include statutorily designated deputy inspectors general; the third investigates all other cases and handles daily operations.

### Analysis of FY 2026-FY 2027 budget

#### Overview

The budget appropriates \$2.9 million in FY 2026 and \$3.0 million in FY 2027 for a combined total of \$5.9 million for the biennium. Money appropriated from the GRF will provide 72.0%, or \$4.2 million, of the Inspector General’s biennial funding. The remainder, 28.0%, or

\$1.7 million, will come from cash transfers to funds within the Internal Service Activity Fund Group used to support two statutorily designated deputy inspector generals.

### Operating Expenses (ALI 965321)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
<b>GRF ALI 965321, Operating Expenses</b>					
\$1,473,744	\$1,456,106	\$1,865,525	\$1,978,275	\$2,079,000	\$2,158,000
% change	-1.2%	28.1%	6.0%	5.1%	3.8%

This GRF line item pays for operating costs of the General Division of the Inspector General. It does not cover costs directly attributable to the work of the statutorily designated deputy inspectors general for Workers' Compensation and Transportation. Around 80% of the line item's appropriation is typically allocated for personal services (payroll), and the remainder primarily for supplies and maintenance.

### Deputy Inspector General for ODOT (ALI 965603)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
<b>ISA 5FA0 ALI 965603, Deputy Inspector General for ODOT</b>					
\$412,519	\$416,089	\$392,363	\$397,026	\$400,000	\$400,000
% change	0.9%	-5.7%	1.2%	0.7%	0.0%

This line item pays for the operating expenses associated with the statutorily designated Deputy Inspector General for the Ohio Department of Transportation (ODOT). This Deputy Inspector General is responsible for: (1) investigating wrongful acts or omissions by ODOT employees and (2) conducting a program of random review of the processing of contracts associated with building and maintaining the state's infrastructure.

This appropriation is supported entirely by cash transfers authorized by H.B. 54, the transportation budget bill for the FY 2026-FY 2027 biennium. Section 203.60(H) of that bill requires the Director of the Office of Budget and Management (OBM) to transfer \$200,000, on January 1 and July 1 of each fiscal year, from the Highway Operating Fund (Fund 7002) to the Deputy Inspector General for the ODOT Fund (Fund 5FA0). If additional amounts are needed, the Inspector General is permitted, with the consent of the Director of OBM, to request Controlling Board approval for additional cash transfers and to increase the appropriation.

### Deputy Inspector General for BWC/OIC (ALI 965604)

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
<b>ISA 5FT0 ALI 965604, Deputy Inspector General for BWC/OIC</b>					
\$439,449	\$425,699	\$425,855	\$405,053	\$425,000	\$425,000
% change	-3.1%	0.0%	-4.9%	4.9%	0.0%

This line item pays for the operating expenses associated with the statutorily designated Deputy Inspector General for the Bureau of Workers' Compensation (BWC) and the Ohio Industrial Commission (OIC). This Deputy Inspector General is responsible for investigating wrongful acts or omissions that have been committed by, or are being committed by, officers or employees of BWC or OIC.

This appropriation is supported entirely by cash transfers authorized in H.B. 81, the BWC budget bill for the FY 2026-FY 2027 biennium. Section 6 of that bill requires the Director of OBM to transfer \$212,500, on July 1 and January 1 of each fiscal year, from the Workers' Compensation Fund (Fund 7023) to the Deputy Inspector General for the Bureau of Workers' Compensation and Industrial Commission Fund (Fund 5FT0). If additional amounts are needed, the Inspector General is permitted to request Controlling Board approval for additional cash transfers.