Will the state validate the level of income for those who receive the full voucher amount?

Ohio's universal voucher scheme provides a sliding scale of voucher funding for those whose family income is greater than 450% of the federal poverty level. Since tax revenue is the source of voucher funds, there should be some mechanism in law to validate the level of income of those who receive vouchers. The possibility of some cheating in this matter is obvious. What is the state mechanism for such validation? What is the penalty if a billionaire family receives a full value voucher?