



Ohio Revised Code

Section 117.103 Auditor of state's system for reporting fraud.

Effective: October 3, 2023

Legislation: House Bill 33

(A)(1) The auditor of state shall establish and maintain a system for the reporting of fraud, including misuse and misappropriation of public money, by any public office or public official. The system shall allow Ohio residents and the employees of any public office to make anonymous complaints through a toll-free telephone number, the auditor of state's web site, or the United States mail to the auditor of state's office. The auditor of state shall review all complaints in a timely manner.

(2)(a) Subject to division (A)(2)(b) of this section, the auditor of state shall keep a log of all complaints filed under this section, which is a public record under section 149.43 of the Revised Code. The log shall include the date the complaint was received, a general description of the nature of the complaint, the name of the public office or agency with regard to which the complaint is directed, and a general description of the status of the review by the auditor of state. If section 149.43 of the Revised Code or another statute provides for an applicable exemption from the definition of public record for the information recorded on the log, that information may be redacted.

(b) The auditor shall not log a complaint regarding an ongoing criminal investigation, but shall log the complaint not later than thirty days after the investigation is complete.

(c) If the auditor of state determines that a report made under division (A)(1) of this section involves probable fraud or theft, including misuse and misappropriation of public money by any public office or public official, the auditor of state shall promptly notify the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of the municipal corporation in whose jurisdiction the probable fraud or theft occurred, unless the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of the municipal corporation is identified in the report as the alleged perpetrator of the fraud or theft.

(B) The auditor of state shall create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The department of administrative services shall provide the auditor of state's training material to each state employee, statewide elected official, and member



of the general assembly. Such materials shall be as concise as practicable. The auditor of state shall provide the training material to employees and elected officials of a political subdivision. Current employees and elected officials as of the effective date of this amendment shall complete the training within ninety days of a date specified by the auditor of state unless good cause exists for noncompliance. Each new employee or elected official shall confirm receipt of this material within thirty days after taking office or beginning employment. The training shall be required every four years for each employee or elected official. The auditor of state shall provide a model form on the auditor of state's web site to be printed and used by public employees and elected officials to sign and verify their receipt of material as required by this section. The auditor of state shall confirm, when conducting an audit under section 117.11 of the Revised Code, that public employees and elected officials have been provided material as required by this division.

To comply with this new law, the Summit County E.S.C. is using this method to inform existing employees of the **FRAUD REPORTING SYSTEM**

The Ohio Auditor of State's office maintains a system for the reporting of fraud, including misuse of public money by any official or office. The system allows all Ohio citizens, including public employees, the opportunity to make anonymous complains through a toll-free number, United States mail, or the Auditor of State's website.

Auditor of State's

Fraud Contact Information:

Telephone: 1-866-FRAUD OH (1-866-372-8364)

U.S. Mail: Ohio Auditor of State

Special Investigations Unit

88 East Broad St., P.O. Box 1140

Columbus, OH 43215

Web: www.ohioauditor.gov



Ohio Revised Code

Section 124.341 Violation or misuse - whistleblower protection.

Effective: September 29, 2013

Legislation: House Bill 59 - 130th General Assembly

(A) If an employee in the classified or unclassified civil service becomes aware in the course of employment of a violation of state or federal statutes, rules, or regulations or the misuse of public resources, and the employee's supervisor or appointing authority has authority to correct the violation or misuse, the employee may file a written report identifying the violation or misuse with the supervisor or appointing authority. In addition to or instead of filing a written report with the supervisor or appointing authority, the employee may file a written report with the office of internal audit created under section 126.45 of the Revised Code or file a complaint with the auditor of state's fraud-reporting system under section 117.103 of the Revised Code.

If the employee reasonably believes that a violation or misuse of public resources is a criminal offense, the employee, in addition to or instead of filing a written report or complaint with the supervisor, appointing authority, the office of internal audit, or the auditor of state's fraud-reporting system, may report it to a prosecuting attorney, director of law, village solicitor, or similar chief legal officer of a municipal corporation, to a peace officer, as defined in section 2935.01 of the Revised Code, or, if the violation or misuse of public resources is within the jurisdiction of the inspector general, to the inspector general in accordance with section 121.46 of the Revised Code. In addition to that report, if the employee reasonably believes the violation or misuse is also a violation of Chapter 102., section 2921.42, or section 2921.43 of the Revised Code, the employee may report it to the appropriate ethics commission.

(B) Except as otherwise provided in division (C) of this section, no officer or employee in the classified or unclassified civil service shall take any disciplinary action against an employee in the classified or unclassified civil service for making any report or filing a complaint as authorized by division (A) of this section, including, without limitation, doing any of the following:

- (1) Removing or suspending the employee from employment;
- (2) Withholding from the employee salary increases or employee benefits to which the employee is



otherwise entitled;

(3) Transferring or reassigning the employee;

(4) Denying the employee promotion that otherwise would have been received;

(5) Reducing the employee in pay or position.

(C) An employee in the classified or unclassified civil service shall make a reasonable effort to determine the accuracy of any information reported under division (A) of this section. The employee is subject to disciplinary action, including suspension or removal, as determined by the employee's appointing authority, for purposely, knowingly, or recklessly reporting false information under division (A) of this section.

(D) If an appointing authority takes any disciplinary or retaliatory action against a classified or unclassified employee as a result of the employee's having filed a report or complaint under division (A) of this section, the employee's sole and exclusive remedy, notwithstanding any other provision of law, is to file an appeal with the state personnel board of review within thirty days after receiving actual notice of the appointing authority's action. If the employee files such an appeal, the board shall immediately notify the employee's appointing authority and shall hear the appeal. The board may affirm or disaffirm the action of the appointing authority or may issue any other order as is appropriate. The order of the board is appealable in accordance with Chapter 119. of the Revised Code.

(E) As used in this section:

(1) "Purposely," "knowingly," and "recklessly" have the same meanings as in section 2901.22 of the Revised Code.

(2) "Appropriate ethics commission" has the same meaning as in section 102.01 of the Revised Code.

(3) "Inspector general" means the inspector general appointed under section 121.48 of the Revised