

Auditor of State Fraud Reporting System Information

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 complaints through a toll free number, the Auditor of State's website, or through the United States mail.

Auditor of State's fraud contact information:

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

US Mail: Ohio Auditor of State's office
Special Investigations Unit
88 East Broad Street
P.O. Box 1140
Columbus, OH 43215

Web: www.ohioauditor.gov

Section 124.341(B) and (C) of the Ohio Revised Code provide "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 [to the Auditor's system of reporting fraud], 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."

117.103 Auditor of state's system for reporting fraud.

(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.

(B)

(1) A public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office. Each new employee shall confirm receipt of this information within thirty days after beginning employment. The auditor of state shall provide a model form on the auditor of state's web site to be printed and used by new public employees to sign and verify their receipt of information as required by this section. The auditor of state shall confirm, when conducting an audit under section [117.11](#) of the Revised Code, that new employees have been provided information as required by this division.

(2) On May 4, 2012, each public office shall make all its employees aware of the fraud-reporting system required by this section.

(3) Divisions (B)(1) and (2) of this section are satisfied if a public office provides information about the fraud-reporting system and the means of reporting fraud in the employee handbook or manual for the public office. An employee shall sign and verify the employee's receipt of such a handbook or manual.

Amended by 132nd General Assembly File No. TBD, HB 312, §1, eff. 11/2/2018.

Added by 129th General Assembly File No. 73, HB 66, §1, eff. 5/4/2012.

124.341 Violation or misuse - whistleblower protection.

(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 Code.

Amended by 130th General Assembly File No. 25, HB 59, §101.01, eff. 9/29/2013.

Amended by 129th General Assembly File No. 73, HB 66, §1, eff. 5/4/2012.

Effective Date: 10-31-1990; 07-01-2007; 2007 HB166 02-14-2008.

Report It Now



Use our Mobile App*

[Find Out How](#)

Call the Special Investigations Unit

1-866-Fraud-OH

1-866-372-8364

E-mail your Tip*

fraudohio@ohioauditor.gov

Write a letter

88 E. Broad St. PO #1140

Columbus, Ohio 43215

Auditor of State Keith Faber takes the misuse and misappropriation of public money seriously, and is devoted to raising awareness of it among all Ohio residents.

Tips or complaints of fraud in Ohio's governments may be made at any time by any public employee or private citizen. Fraud may be reported by using this website, U.S. Mail, the Auditor of State's Fraud Hotline, and the Ohio Stops Fraud iPhone app.

[Ohio Revised Code Section 117.103](#) requires all public employers to notify employees of the methods of reporting fraud, including doing so anonymously. New hires must, within 30 days of hire, verify in writing that they have been advised of the system, and the Auditor of State's office will verify compliance with the law during regular audits. The Auditor of State's office has created a [Fraud Reporting Model Form](#) to help employers comply with these statuorial requirements.

Also established in ORC §117.103 is a public log of fraud reports, which includes the date of the report, the entity complained of, the nature of the complaint and the status of the review of the complaint.

Fraud Report Public Log

The Fraud Report Public Log includes the date of the fraud report, the entity complained of, the nature of the complaint and the status of the review of the complaint. For access to the Fraud Log, contact the Open Government Unit at ogu@ohioauditor.gov or 614-644-8986.

*** PLEASE NOTE:** Under Ohio law, complaint forms or letters may at some time become "public records" subject to disclosure under the Ohio Public Records Act. Documents that are deemed to be public records are available to the public, including the media, upon request for review, copying, and release. Since the Internet is not secure, we urge you to send personal identifying information (for example, Social Security number, bank account numbers, or credit card numbers) by U.S. mail rather than via the Internet. When doing so, please reference the complaint number that will be assigned to you. Please be sure to send copies of supporting documents, not the originals.

