Reporting Fraud

Ohio Revised Code (ORC) § 4113.52 requires all state officials and employees employed by or appointed to a state agency to report alleged fraud, theft in office, or the misuse or misappropriation of public money by a state official or employee to the inspector general. All other state employees and elected officials are to report suspected fraud, theft in office, or misuse or misappropriation of public money to the Auditor of State's (AOS) fraud-reporting system under ORC § 117.103.

Required Trainings

In addition, ORC § 117.103 has been updated with new law requiring all public employees to register for training in the identification and prevention of fraud.

New Members are required to complete the training within 30 days of the start of their term. **New Members will be contacted in January 2027 regarding next steps.**

Section 4113.52 | Reporting violations by state and local officials and employees.

October 6, 2026

Latest Legislation:

Senate Bill 315 - 136th General Assembly

(A)(1)(a) All state officials and employees employed by or appointed to a state agency as defined in division (D) of section 121.41 of the Revised Code shall report alleged fraud, theft in office, or the misuse or misappropriation of public money by a state official or employee to the auditor of state's fraud-reporting system under section 117.103 of the Revised Code. An official or employee of the auditor of state may report alleged fraud, theft in office, or the misuse or misappropriation of public money to the inspector general. Nothing in this division prohibits the auditor of state or the inspector general from referring a report to the other office when appropriate.

(b) A person is required to make a report under division (A)(1)(c) of this section if the person meets any of the following:

(i) The person is elected to local public office.

(ii) The person is appointed to or within a local public office.

(iii) The person has a fiduciary duty to a local public office.

(iv) The person holds a supervisory position within a local public office.

(v) The person is employed in the department or office responsible for processing any revenue or expenses of the local public office.

(c) If a person identified in division (A)(1)(b) of this section, during the person's term of office or in the course of the person's employment, becomes aware of fraud, theft in office, or the misuse or misappropriation of public money, the person shall timely notify the auditor of state via the auditor of state's fraud-reporting system under section 117.103 of the Revised Code or via other means.

(d) A person who serves as legal counsel, or who is employed as legal counsel, for a local public office or a state official or employee employed by or

appointed to a state agency is not required to make a report under division (A)(1)(a) or (c) of this section concerning any communication received from a client in an attorney-client relationship.

(e) Divisions (A)(1)(a), (b), and (c) of this section do not apply to a prosecuting attorney, director of law, village solicitor, or similar chief legal officer of a municipal corporation, or to any employee of the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of a municipal corporation.

(f) If a person becomes aware in the course of the person's employment of a violation of any state or federal statute or any ordinance or regulation of a political subdivision that the person's employer has authority to correct, and the person reasonably believes that the violation is a criminal offense that is likely to cause an imminent risk of physical harm to persons or a hazard to public health or safety, a felony, or an improper solicitation for a contribution, the person orally shall notify the person's supervisor or other responsible officer of the person's employer of the violation and subsequently shall file with that supervisor or officer a written report that provides sufficient detail to identify and describe the violation. If the employer does not correct the violation or make a reasonable and good faith effort to correct the violation within twenty-four hours after the oral notification or the receipt of the report, whichever is earlier, the person may file a written report that provides sufficient detail to identify and describe the violation with the prosecuting authority of the county or municipal corporation where the violation occurred, with a peace officer, with the inspector general if the violation is within the inspector general's jurisdiction, with the auditor of state's fraud-reporting system under section 117.103 of the Revised Code if applicable, or with any other appropriate public official or agency that has regulatory authority over the employer and the industry, trade, or business in which the employer is engaged.

(g) If a person makes a report under division (A)(1)(f) of this section, the employer, within twenty-four hours after the oral notification was made or the report was received or by the close of business on the next regular business day following the day on which the oral notification was made or the report was received, whichever is later, shall notify the person, in writing, of

any effort of the employer to correct the alleged violation or hazard or of the absence of the alleged violation or hazard.

(2) If a person becomes aware in the course of the person's employment of a violation of Chapter 3704., 3734., 6109., or 6111. of the Revised Code that is a criminal offense, the person directly may notify, either orally or in writing, any appropriate public official or agency that has regulatory authority over the employer and the industry, trade, or business in which the employer is engaged.

(3) If a person becomes aware in the course of the person's employment of a violation by a fellow employee of any state or federal statute, any ordinance or regulation of a political subdivision, or any work rule or company policy of the person's employer and the person reasonably believes that the violation is a criminal offense that is likely to cause an imminent risk of physical harm to persons or a hazard to public health or safety, a felony, or an improper solicitation for a contribution, the person orally shall notify the person's supervisor or other responsible officer of the person's employer of the violation and subsequently shall file with that supervisor or officer a written report that provides sufficient detail to identify and describe the violation.

(4) The reporting requirements under division (A) of this section are not intended to infringe, and should not be interpreted as infringing on, the constitutional right against self-incrimination.

(B) Except as otherwise provided in division (C) of this section, no employer shall take any disciplinary or retaliatory action against a person for making any report authorized by division (A)(1) or (2) of this section, or as a result of the person's having made any inquiry or taken any other action to ensure the accuracy of any information reported under either such division. No employer shall take any disciplinary or retaliatory action against a person for making any report authorized by division (A)(3) of this section if the person made a reasonable and good faith effort to determine the accuracy of any information so reported, or as a result of the person's having made any inquiry or taken any other action to ensure the accuracy of any information reported under

that division. For purposes of this division, disciplinary or retaliatory action by the employer includes, without limitation, doing any of the following:

(1) Removing or suspending the person from employment;

(2) Withholding from the person salary increases or employee benefits to which the person is otherwise entitled;

(3) Transferring or reassigning the person;

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

(5) Reducing the person in pay or position.

(C) A person shall make a reasonable and good faith effort to determine the accuracy of any information reported under division (A)(1) or (2) of this section. If the person who makes a report under either division fails to make such an effort, the person may be subject to disciplinary action by the person's employer, including suspension or removal, for reporting information without a reasonable basis to do so under division (A)(1) or (2) of this section.

(D) If an employer takes any disciplinary or retaliatory action against a person as a result of the person's having filed a report under division (A) of this section, the person may bring a civil action for appropriate injunctive relief or for the remedies set forth in division (E) of this section, or both, within one hundred eighty days after the date the disciplinary or retaliatory action was taken, in a court of common pleas in accordance with the Rules of Civil Procedure. A civil action under this division is not available to a person as a remedy for any disciplinary or retaliatory action taken by an appointing authority against the person as a result of the person's having filed a report under division (A) of section 124.341 of the Revised Code.
(E) The court, in rendering a judgment for the person in an action brought pursuant to division (D) of this section, may order, as it determines appropriate, reinstatement of the person to the same position that the person held at the time of the disciplinary or retaliatory action and at the same site of employment or to a comparable position at that site, the payment of back

wages, full reinstatement of fringe benefits and seniority rights, or any combination of these remedies. The court also may award the prevailing party all or a portion of the costs of litigation and, if the person who brought the action prevails in the action, may award the prevailing person reasonable attorney's fees, witness fees, and fees for experts who testify at trial, in an amount the court determines appropriate. If the court determines that an employer deliberately has violated division (B) of this section, the court, in making an award of back pay, may include interest at the rate specified in section 1343.03 of the Revised Code.
(F) Any report filed with the inspector general under this section shall be filed as a complaint in accordance with section 121.46 of the Revised Code.
(G) As used in this section:

(1) "Contribution" has the same meaning as in section 3517.01 of the Revised Code.
(2) "Improper solicitation for a contribution" means a solicitation for a contribution that satisfies all of the following:

(a) The solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;
(b) The solicitation is made in person by a public official or by an employee who has a supervisory role within the public office;

(c) The public official or employee knowingly made the solicitation, and the solicitation violates division (B), (C), or (D) of section 3517.092 of the Revised Code;
(d) The employee reporting the solicitation is an employee of the same public office as the public official or the employee with the supervisory role who is making the solicitation.

(3) "Misappropriation of public money" means knowingly using public money or public property for an unauthorized, improper, or unlawful purpose to serve a private or personal benefit or interest.

(4) "Misuse of public money" means knowingly using public money or public property in a manner not authorized by law.

(5) "Public office" has the same meaning as in section 117.01 of the Revised Code.
(H) Nothing in this section shall be construed to limit the authority of an auditor to make inquiries or interview state or local government employees or officials or otherwise perform audit procedures related to fraud during the course of an audit or attestation engagement.

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

Effective:
October 3, 2023
Latest Legislation:
House Bill 33 - 135th General Assembly

(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.