



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.