

# Training / Standards of Employment

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## 200.11 Whistleblowing

Effective: March 1, 2022

### I. Purpose

The AOS is committed to providing a working environment free from abuse, retaliation, and fraudulent activities. The Auditor of State requires all AOS employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees and representatives of the AOS, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations.

### II. Applicability

This policy applies to all employees of the Auditor of State.

### III. Definitions

**Acting in Good Faith:** Having reasonable grounds to believe the information disclosed indicates a violation of an Employee policy or state or federal law. Any allegations that prove unsubstantiated and which prove to have been made falsely or maliciously will be viewed as a serious disciplinary offense.

**Special Investigations Unit:** A division of the Auditor of State's Office. The Special Investigations Unit receives complaints submitted via the Ohio fraud-reporting system and investigates and, under certain circumstances, prosecutes those believed to have misused public funds and committed wrongdoing.

**Retaliation:** When an employer, employment agency, or labor organization takes an adverse action against an individual because they engaged in a protected activity, such as whistleblowing.

### IV. Policy

This policy is intended to encourage and enable employees to raise serious concerns within the AOS before seeking outside resolution. It is the responsibility of all AOS employees to comply with the Employee Policy Manual and to report violations or suspected violations in accordance with this policy.

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**Authority:** Ohio Revised Code (ORC) [§124.341](#), [§121.46](#), [§117.103](#), [§102.01](#)

## V. Procedures

### A. Reporting/Handling of Complaints

1. If any employee becomes aware of a violation of state or federal statutes, rules, or regulations; the misuse of public resources; or violations of the Employee Policy Manual, the employee may file a written report identifying the suspected violation or misuse with their immediate supervisor, regional chief, director, Human Resources Director, the Chief of Staff, or another designee of the Auditor of State.
2. The employee may also file a written report with the office of internal auditing created under [ORC §126.45](#) or file a complaint via the AOS fraud-reporting system.
3. An employee may also report suspected fraud to the statewide fraud reporting system established by [ORC §117.103](#). For suspected fraud, or if you are not satisfied with or are uncomfortable with following the AOS reporting structure for reporting violations, you should contact the AOS Special Investigations Unit.
4. In addition to or instead of filing a written report with the aforementioned authorities, an employee may report a violation or misuse of public resources of this office to a prosecuting attorney, director of law, village solicitor, peace officer, ethics commission, or a chief legal officer of a municipal corporation, and the Inspector General's Office.

### B. Enforcement

1. Retaliation and related behavior in the workplace are inappropriate and will not be tolerated. This applies to unclassified and classified employees of the AOS. Employees who take retaliatory action against an employee for making a complaint or report in good faith are subject to discipline up to and including termination. Examples of retaliatory action include:
  - removing or suspending the employee from employment.
  - withholding salary increases or employee benefits from the employee to which the employee is otherwise entitled.
  - transferring or reassigning the employee.
  - denying the employee promotion that otherwise would have been received.
  - reducing an employee's pay or position.
2. Reporting Suspected Retaliation
  - i. *Process for Reporting Suspected Retaliation by All Employees (excluding HR Employees)*

Employees who suspect they have been subject to retaliatory conduct must report the suspected retaliation to their immediate supervisor or to

Human Resources (as appropriate). An employee who learns that one of their subordinates experienced suspected retaliation must promptly notify HR of this. Upon receipt of an allegation of retaliation, HR will investigate the issue, document its findings, and draft a recommendation. HR will send its findings and the draft recommendation to the Chief of Staff for final action.

*ii. Process for Reporting Suspected Retaliation by HR Employees*

Employees who suspect they have been subject to retaliatory conduct by an HR employee should report the suspected retaliation to their immediate supervisor or to the Chief of Staff, as appropriate. An employee who learns that one of their subordinates has experienced suspected retaliation by an HR employee must promptly notify the Chief of Staff. Upon receipt of an allegation of retaliation, the Chief of Staff will assign a qualified employee to investigate the issue. The appointee will document their findings and draft a recommendation. The appointee will send their findings and the draft recommendation to the Chief of Staff for final action.

3. Classified employees who wish to appeal the findings of AOS's internal investigation may file an appeal with the State Personnel Review Board.
4. An employee who does not file a report in good faith may be subject to disciplinary action, including suspension or removal.

**C. Confidentiality**

Violations or suspected violations of office policies or law may be submitted confidentially in writing by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the greatest extent possible, consistent with the need to conduct an adequate investigation and comply with the Public Records Act.