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IPA Correspondence

To: All IPA Firms

From: Auditor of State's Center for Audit Excellence

Subject: State Retirement Systems – Employee Fraud Training Testing Not Required

Date: August 7, 2025

Ohio House Bill 33 of the 135th General Assembly, previously amended Ohio Rev. Code Section 117.103, effective October 3, 2023, regarding training material provide by the Auditor of State (AOS) detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. In addition, AOS previously issued AOS Bulletin 2024-005 regarding these requirements. Ohio Rev. Code Section 117.103 includes requirements of employees and elected officials, including state employees, to complete the required fraud training. Questions have since arisen regarding the applicability of Ohio Rev. Code Section 117.103 to the employees of the state retirement systems. **Based upon research conducted by AOS, our position is that employees of the state retirement system are not state employees for the purposes of Ohio Rev. Code Section 117.103 and should not be tested for compliance with these training requirements.** As noted on Ohio Compliance Supplement Exhibit 6 (Legal Matrix), the audits of the state retirement systems are among those entities not considered in our OCS procedures; however, we will be adding a footnote to Exhibit 6 of the 2026 OCS regarding this matter as it relates to the state retirement systems.