

Ohio Auditor of State's FAQs Related to Required Fraud Reporting and Training

Introduction

The Auditor of State (AOS) has developed these frequently asked questions (FAQs) to provide guidance related to: Ohio Rev. Code [§ 4113.52](#) regarding reporting to AOS alleged fraud, theft in office, or misuse or misappropriation of public money, and Ohio Rev. Code [§ 117.103](#) regarding AOS training material on Ohio's fraud-reporting system and reporting fraud, waste, and abuse.

Of course, not every factual scenario can be contemplated by these FAQs. Please submit additional questions by email to fraudtraining@ohioauditor.gov, which will aid AOS in adding to these FAQs.

1. What is considered “Fraud, Waste, and Abuse” for purposes of my reporting obligation?

The AOS has issued a detailed Bulletin (AOS Bulletin 2024-005) defining Fraud, Waste, and Abuse, which can be found here: [AOS Bulletin 2024-005](#).

But in short, **Fraud** is criminal behavior where a person knowingly deceives another for their own benefit.

Examples of **Fraud**

- Impersonating a government official to steal cash from a government cash collection point.
- Creating fictional invoices and using public funds to pay them to the benefit of yourself or a friend.
- Falsifying timesheets for the purpose of gaining additional compensation or leave time.
- Falsifying financial statements to cover up a redirecting of public money to a personal bank account.

Waste occurs when government resources are used inefficiently or unnecessarily, resulting in unnecessary costs to taxpayers.

Example of **Waste**

- Local government purchases new computers for staff, fails to assign them, and allows them to sit in a warehouse for years until they are obsolete.

Abuse is behavior that is outside established business practices and standards, resulting in a loss to the government. Abuse also includes misuse of authority or position for personal gain or to improperly benefit a family member or business associate.

Examples of **Abuse**

- Allowing unneeded overtime hours, requesting staff to perform personal errands or work tasks for a supervisor or manager, misusing official position for personal gain.

2. How do I report Fraud, Waste, or Abuse?

There are a number of ways to report Fraud, Waste, or Abuse of public dollars. Each of them can be found at <https://ohioauditor.gov/fraud/report-fraud.html>

- 1-866-FRAUD OH (1-866-372-8364)
- Email: FraudOhio@ohioauditor.gov
- US Mail:
 - Ohio Auditor of State’s Office
 - Attn: Special Investigations Unit
 - 65 East State Street
 - Columbus, OH 43215
- Online: <https://ohioauditor.gov/fraud/reportit/Complaint.aspx>
- Mobile App: *Ohio Stops Fraud*

3. Who is required to complete the training?

Every public employee and elected official of a political subdivision is required to complete the training. Refer to [AOS Bulletin 2024-005](#).

4. How long do I have to take the training once I’m hired?

- New hires should complete the training within 30 days of their first day of employment.

5. I am a current employee, how long do I have to complete the training?

- Initial timelines for training completion are as follows:

Entity Type	Start Date	End Date (90 days from start date)
County, City, Village, Township	July 1, 2024	September 28, 2024
State Agency	August 1, 2024	October 29, 2024
Traditional School (<i>including Joint Vocational School Districts, Educational Service Centers, & STEM/STEAM Schools</i>)	September 1, 2024	November 29, 2024
Community School	September 1, 2024	November 29, 2024
All other entities	October 1, 2024	December 29, 2024

6. What happens if I forget to complete the training?

- Your employer is responsible for tracking training requirements. Failure by any employee to complete the training may result in noncompliance being reported during the entity’s next audit.

7. Where can I find the training?

- AOS online training materials are at: [Fraud Training \(ohioauditor.gov\)](#).

8. Can we view this required training in a group setting?

- Yes, the training can be viewed in a group. The individual in charge of training should maintain a sign-in sheet to document each person’s participation. The sign-in sheet should be maintained by the political subdivision for yearly AOS audit purposes.

9. How will I know I’ve completed training?

- Upon successful completion, click “View Certificate” to save or print your certificate. Your employer should maintain certificates for AOS audit purposes.

10. What if I misplace my certificate but have already completed the training?

- You can retrieve your certificate by logging back into the training module and selecting “Already Registered” to retrieve your certificate.

11. Will seasonal employees be required to complete the training?

- Yes, seasonal employees are required to complete the training upon initiating employment.

12. If multiple employees are aware of potential Fraud, Waste, or Abuse, do they each have to report, or does one reporting satisfy the requirement for the entity, as long as everyone is aware?

- A single report to AOS on behalf of the group is acceptable.

13. Can I file an anonymous fraud report with AOS?

- AOS prefers that fraud reports provide the individual’s contact information so that we can follow up with the person filing the report; however, yes – anonymous reports may be filed with AOS.

14. What if my employer retaliates against me for reporting fraud?

- Government employees who reasonably believe and in good faith report suspected fraud to the AOS are entitled to certain protections against employer retaliation. Ohio Rev. Code [§ 124.341](#) extends whistleblower protections to classified and unclassified employees who file a complaint with the AOS’s fraud-reporting system. If retaliatory or disciplinary action is taken against the employee, the employee has the right to appeal with the State Personnel Board of Review within thirty (30) days after receiving actual notice of the employment action. Additional whistleblower protections are provided to state and local public officials and employees under Ohio Rev. Code [§ 4113.52](#).