

Jon C. Detwiler  
Superintendent

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Treasurer

## ACKNOWLEDGEMENT OF RECEIPT OF AUDITOR OF STATE FRAUD-REPORTING SYSTEM INFO

Pursuant to Ohio Revised Code 117.103(B) (I), a public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office.

Each new employee has thirty days after beginning employment to confirm receipt of this information.

By signing below you are acknowledging that **Fremont City Schools** provided you information about the fraud-reporting system as described by Section 117.103(A) of the Revised Code, and that you read and understand the information provided. You are also acknowledging that you have received and read the information regarding Section 124.341 of the Revised Code and the protections you are provided as a classified or unclassified employee if you use the before-mentioned fraud-reporting system.

I acknowledge that I have read the information provided by my employer regarding the fraud-reporting system operated by the Ohio Auditor of State's office. I further state that the undersigned signature acknowledges receipt of this information.

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PRINTED NAME

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SIGNATURE

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DATE

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## **117.103 Auditor of state's system for reporting fraud.**

(A) 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.

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.

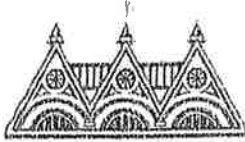
(B)

(1) A public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office. Each new employee shall confirm receipt of this information within thirty days after beginning employment. The auditor of state shall provide a model form on the auditor of state's web site to be printed and used by new public employees to sign and verify their receipt of information as required by this section. The auditor of state shall confirm, when conducting an audit under section [117.11](#) of the Revised Code, that new employees have been provided information as required by this division.

(2) On the effective date of this section, each public office shall make all its employees aware of the fraud-reporting system required by this section.

(3) Divisions (B)(1) and (2) of this section are satisfied if a public office provides information about the fraud-reporting system and the means of reporting fraud in the employee handbook or manual for the public office. An employee shall sign and verify the employee's receipt of such a handbook or manual.

Added by 129th General Assembly File No. 73, HB 66, §1, eff. 5/4/2012.



**Bricker & Eckler**  
ATTORNEYS AT LAW

## New Fraud Reporting Law Requires Notice Procedures for Both Old and New Employees, Action by May 4

*Bricker Bullet No. 2012-03*

*April 12, 2012*

On February 2, Governor John Kasich signed into law Substitute House Bill 66 (eff. 5-4-12), which mandates the creation of a system in the office of the State Auditor for making reports of fraud, "including misuse and misappropriation of public money," by any public office or public official. The system must allow the reports (which are referred to in the law as "complaints") to be made anonymously by any public employee or resident of the State of Ohio through a toll-free telephone number, the State Auditor's web site, or the regular U.S. mail. The State Auditor is required to maintain a log of all complaints and to "review all complaints in a timely manner." The log must be open to the public, subject to any redactions permitted under the Ohio Public Records Law (ORC 149.43).

The new law requires all public employers to take steps to ensure that their employees are aware of the fraud reporting system. New employees must confirm receipt of information about the system within 30 days of beginning employment. (The State Auditor has created a model form for this purpose.) Existing employees must be provided information about the fraud reporting system as soon as the new law takes effect (May 4, 2012).

It should be noted that public employees who make a report under the State Auditor's system are provided a measure of protection from retaliation by their employers. The new law extends the protections currently available under Ohio's "Whistleblower Law" to public employees making reports under the State Auditor's system. (See ORC 124.341 as amended by the bill.)