

**ADMINISTRATIVE POLICY AND PROCEDURE # 59**

Date Issued: December 27, 2012

Date Revised:

Date Effective: January 2, 2013

**SUBJECT: NOTIFICATION OF OHIO FRAUD-REPORTING SYSTEM**

**I. POLICY**

- A. Effective Immediately by operation of Ohio Law, all current City of Toledo employees are to be provided information notifying them of the Ohio Fraud-Reporting System and the means by which they can report fraud to the Auditor of the State of Ohio.
  
- B. Effective January 2, 2013, each new employee, upon employment with the City of Toledo, shall be provided information notifying them of the Ohio Fraud-Reporting System and the means by which they can report fraud to the Auditor of the State of Ohio.
  - 1. Each new employee shall be provided with the "Acknowledgment of Receipt of Auditor of State fraud-reporting information" form. Each new employee shall have thirty days after beginning employment with the City of Toledo, to confirm receipt of this information.
  
- C. Effective January 2, 2013, All employees shall receive information regarding Section 124.341 of the Ohio Revised Code and the protection it provides for those who report fraud.

**II. OPERATION OF OHIO LAW**

Pursuant to Ohio Revised Code Section 117.103 (B)(1) effective date 5/4/2012, 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. Furthermore, each public office shall make all its employees aware of the fraud-reporting system required by Ohio Revised Code Section 117.103.

### **III. COVERAGE**

This Policy applies to all employees of the City of Toledo whether full-time, part-time, temporary or seasonal. It also applies to volunteers and interns working under the direction of City employees.

### **IV. REPORTING**

Any employee, who believes that fraud or misuse of public resources has taken or is currently taking place, may report such information to the Auditor of the State of Ohio as outlined in the information provided to the employee.

### **V. RESPONSIBILITIES**

A. It shall be the responsibility of the Department of Human Resources to:

1. Disseminate this Policy to every department, division and agency head.
2. Provide new employees, upon employment with the City of Toledo, all information, forms, and notices required by this Policy.
3. Obtain the signed "Acknowledgment of Receipt of Auditor of State fraud-reporting information" form as required by this Policy.

B. All Managers, Commissioners, or Department heads are responsible for disseminating, complying and adhering to this Administrative Policy and Procedure.

### **VI. NON-RETALIATION**

A. This policy prohibits retaliation or harassment of any employee who brings a complaint of fraud to the attention of the employee's supervisor or the State Auditor by use of the Ohio Fraud-Reporting System, as defined above or, who assists in the investigation of such complaints; the employee shall not be suspended or discharged because of reporting or aiding in the investigation of a fraud allegation.

No officer or employee shall take any disciplinary action against an employee for making any report or filing a complaint as authorized by this Policy, including, without limitation, doing any of the following:

- (1) Removing or suspending the employee from employment;
- (2) Withholding from the employee salary increases or employee benefits to which the employee is otherwise entitled;

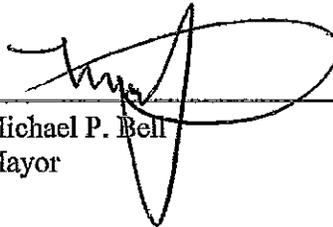
- (3) Transferring or reassigning the employee;
- (4) Denying the employee promotion that otherwise would have been received;
- (5) Reducing the employee in pay or position.

An employee shall make a reasonable effort to determine the accuracy of any information reported. The employee is subject to disciplinary action, including suspension or removal, as determined by the employee's Supervisor, Manager, Commissioner or Department, for purposely, knowingly, or recklessly reporting false information.

Any retaliation or harassment associated with an employee's report of fraud should be reported to their supervisor, Manager, Commissioner or Department head for investigation and disposition.

**VII. EFFECTIVE DATE**

This Administrative Policy and Procedure shall take effect and be enforced from the date of issue.



Michael P. Bell  
Mayor

Auditor of State Dave Yost  
Fraud Reporting System

## Fighting Fraud

Protecting Taxpayers from  
Fraud, Waste and Abuse

Many Ohio communities lack the resources and specialized training to track down fraud and mispending that puts your tax dollars at risk. That's where the Auditor of State's office comes in.

We work with federal, state and local law enforcement to investigate fraud in government, often with the help of tips from alert citizens like you. We are proud of our track record and the millions of dollars we've helped to recover for Ohio taxpayers. This is one more way we are working to make your tax dollars count.

### REPORT FRAUD

**866-FRAUD-OH**  
(866-372-8364) toll-free

[fraudohio.com](http://fraudohio.com)

Auditor of State Dave Yost  
Fraud Reporting System

### Returning Millions for Ohio Taxpayers

- Millions of stolen or misused tax dollars returned to Ohio taxpayers.
- Dozens of criminal convictions for fraud and wrongful spending.
- A nationally recognized team of fraud investigators and forensic auditors.

### Helping Local Law Enforcement Prevent and Investigate Fraud

- Auditor of State instructors, certified by the National White Collar Crime Center, help train state and local law enforcement in the latest techniques for detecting and preventing fraud.
- Law enforcement: schedule a fraud-investigation seminar in your community. Call the Auditor of State at 614-728-7130.

### You Can Help

- 50% of all government fraud is reported by tips from people like you.
- The Auditor of State's Fraud Hotline and special FraudOhio website receive hundreds of tips each year, helping put thieves behind bars.

**866-FRAUD-OH**  
(866-372-8364) toll-free

[fraudohio.com](http://fraudohio.com)

[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

**“Whistleblower” Protection for Employees Reporting Fraud:**

**Ohio Revised Code Section 124.341**

No officer or employee shall take any disciplinary action against an employee for making any report or filing a complaint with the Auditor of State or as authorized by Ohio Revised Code Section 124.341, including, without limitation, doing any of the following:

- (1) Removing or suspending the employee from employment;
- (2) Withholding from the employee salary increases or employee benefits to which the employee is otherwise entitled;
- (3) Transferring or reassigning the employee;
- (4) Denying the employee promotion that otherwise would have been received;
- (5) Reducing the employee in pay or position.

An employee shall make a reasonable effort to determine the accuracy of any information reported. The employee is subject to disciplinary action, including suspension or removal, as determined by the employee’s Supervisor, Manager, Commissioner or Department, for purposely, knowingly, or recklessly reporting false information.

If a Supervisor, Manager, Commissioner or Department takes any disciplinary or retaliatory action against an employee as a result of the employee’s having filed a report or complaint alleging fraud, the employee’s sole and exclusive remedy, notwithstanding any other provision of law, is to file an appeal with the state personnel board of review within thirty days after receiving actual notice of the appointing authority’s action. If the employee files such an appeal, the board shall immediately notify the employee’s appointing authority and shall hear the appeal. The board may affirm or disaffirm the action of the appointing authority or may issue any other order as is appropriate. The order of the board is appealable in accordance with Chapter 119. of the Revised Code.