3.19 Reporting Fraud, Theft, Misuse of Funds, or Any Other Illegal Act (Whistleblowers)

In accordance with State law, all District employees and Board members are provided with training materials detailing the Auditor of State's fraud reporting system and the means of reporting fraud, waste, and abuse. New employees and Board members must confirm receipt of the AOS training materials within thirty (30) days of beginning employment or taking office. Employees and Board members must complete the fraud-reporting training every four (4) years thereafter. The District will maintain records verifying receipt of the training materials using the form provided by the AOS.

Reporting Fraud/Theft/Misuse of Public Money

Timely notification to the AOS via the AOS fraud-reporting system, or by other means, must be made by the following individuals (mandatory reporters) if, during their term of office or in the course of their employment, they become aware of fraud, theft in office, or the misuse or misappropriation of public money as defined in State law:

1. Board members;
2. Employees with a fiduciary duty to the District;
3. Employees in a supervisory position; and
4. Employees of District departments or offices that are responsible for processing any revenue or expenses of the District.

Any other staff member who becomes aware of suspected fraud, theft, or misuse/misappropriation of public money is strongly encouraged to report it using the procedures below.

An individual identified above as a mandatory reporter who becomes aware of suspected fraud, theft in office, or the misuse or misappropriation of public money shall timely notify the Auditor of State using one of the following methods:

1. The AOS online fraud-reporting system;
2. The AOS fraud hotline; or
3. Any other means made available by the Auditor of State under R.C. 117.103.

A report may also be made concurrently to the Superintendent/Treasurer, the Board President, or the Board's legal counsel, except where doing so would compromise the integrity of the report (for example, where the concern involves that individual).

Reporting Other Illegal Acts

If an individual becomes aware, in the course of employment, of a violation of any state or federal statute or any ordinance or regulation of a political subdivision that the District has authority to correct, and the individual reasonably believes the violation is a criminal offense likely to cause an imminent risk of physical harm to persons or a hazard to public health or safety, a felony, or an improper solicitation for a political contribution, the individual shall follow this procedure:

1. Notify a supervisor or other responsible District officer orally, as soon as possible;
2. Follow up with a written report providing sufficient detail to identify and describe the violation;
3. If the District does not correct the violation, or make a reasonable and good-faith effort to correct it, within twenty-four (24) hours after the oral notification or receipt of the written report (whichever is earlier), the individual may escalate the written report to: the county or

municipal prosecuting authority where the violation occurred; a peace officer; the Ohio Inspector General, if within that office's jurisdiction; the AOS fraud-reporting system, if applicable; or any other appropriate public official or agency with regulatory authority over the District and the matter involved.

When a report is made under this subsection, the District will notify the reporting individual in writing, within twenty-four (24) hours after the oral notification or report was received, or by the close of business on the next regular business day, whichever is later, of any effort made to correct the alleged violation or hazard, or of the absence of the alleged violation or hazard.

An individual who makes a report must make a reasonable and good-faith effort to determine the accuracy of the information reported. An individual who fails to make such an effort may be subject to disciplinary action by the District, up to and including suspension or removal, for reporting information without a reasonable basis.

The District will make reasonable efforts to maintain the confidentiality of a reporting individual's identity to the extent permitted by law and consistent with the District's obligation to investigate and, where appropriate, to correct the reported concern. Individuals should understand, however, that confidentiality cannot always be guaranteed, particularly where disclosure is necessary to conduct a thorough investigation or is required by law, including Ohio's Public Records Act.

Retaliation

The Board is committed to maintaining a workplace free from discrimination, harassment, and retaliation. Any act of discrimination, harassment, or retaliation against an individual making a report covered by this policy is strictly prohibited and will not be tolerated. Staff members who violate this policy will be disciplined.