

STATE OF OHIO  
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF  
INVESTIGATION



**AGENCIES: OHIO BUREAU OF WORKERS' COMPENSATION  
OHIO DEPARTMENT OF COMMERCE  
FILE ID NO.: 2016-CA00048  
DATE OF REPORT: DECEMBER 20, 2017**

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*“Safeguarding integrity in state government”*

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Randall J. Meyer  
Ohio Inspector General



STATE OF OHIO  
**OFFICE OF THE INSPECTOR GENERAL**

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RANDALL J. MEYER, INSPECTOR GENERAL

**REPORT OF INVESTIGATION**

**FILE ID NUMBER:** 2016-CA00048

**SUBJECT NAME:** State Fire Marshal Grant

**AGENCY:** Ohio Bureau of Workers' Compensation  
Ohio Department of Commerce

**BASIS FOR INVESTIGATION:** Initiative

**ALLEGATIONS:** Failure to Establish Adequate Internal Controls for  
Agency/Department Functions/Activities;  
  
Failure to Exercise Adequate Oversight of  
Agency/Departmental Functions/Activities; and  
State Contracts.

**INITIATED:** December 12, 2016

**DATE OF REPORT:** December 20, 2017

## **INITIAL ALLEGATION AND COMPLAINT SUMMARY**

In October 2014, the Ohio Bureau of Workers' Compensation (OBWC) announced that the Ohio Department of Commerce (ODOC) State Fire Marshal's Office was being allocated \$1 million to fund the training of volunteer firefighters. In accordance with a memorandum of understanding, OBWC transferred funds from the OBWC Safety & Hygiene Fund to the Ohio Department of Commerce Firefighter 1 training grant program in December 2014 and May 2015 to fund the costs of training provided to eligible participants.

On December 12, 2016, the Office of the Ohio Inspector General initiated an investigation to determine whether the Ohio Department of Commerce spent the \$1 million of Safety & Hygiene funds received from the OBWC in accordance with the provisions specified in the memorandum of understanding.

## **BACKGROUND**

The Ohio Bureau of Workers' Compensation is responsible for providing workers' compensation insurance to all public and private employees except those who qualify for self-insurance. It is the largest exclusive workers' compensation system in the United States. An administrator/chief executive officer of OBWC is appointed by the governor. OBWC is also overseen by an 11-member board with members experienced in financial accounting, investments and securities, and actuarial management. OBWC is funded through assessments paid by employers.

The Ohio General Assembly enacted Ohio Revised Code §121.52, effective September 10, 2007, which created the deputy inspector general for the Ohio Bureau of Workers' Compensation and the Industrial Commission of Ohio (ICO). This statute requires a deputy inspector general be designated who "... shall investigate wrongful acts or omissions that have been committed or are being committed by officers or employees ..." of both OBWC and the ICO, and provides the deputy inspector general the same powers and duties as specified in Ohio Revised Code §121.42, §121.43, and §121.45 for matters involving OBWC and ICO.

### *Ohio Department of Commerce*

The Ohio Department of Commerce (ODOC) is responsible for consumer protection and establishing various regulations for industries and businesses in the state. The department is comprised of seven divisions: Financial Institutions, Industrial Compliance and Labor, Liquor Control, Real Estate and Professional Licensing, Securities, the State Fire Marshal, and Unclaimed Funds. The director, who acts as the agency's chief executive officer, is appointed by the governor and confirmed by the Ohio Senate. ODOC is funded through fees and charges on the industries and businesses they regulate.<sup>1</sup>

### *Ohio Division of State Fire Marshal*

The Ohio Division of State Fire Marshal (SFM) is responsible for enforcing the Ohio Fire Code and providing fire safety education to the public. Other duties include investigating the cause and origins of fires and explosions, regulating underground storage tanks, and training firefighters. Training is conducted at the Ohio Fire Academy located in Reynoldsburg, a suburb of Columbus, Ohio.<sup>2</sup>

### *State Fire Marshal's Grant*

On October 23, 2014, then-OBWC Administrator Stephen Buehrer<sup>3</sup> announced to the OBWC Board of Directors that OBWC had allocated \$1 million for the training of volunteer firefighters which was jointly sponsored by the Ohio Department of Commerce and the State Fire Marshal's Office. The OBWC and the ODOC entered into a memorandum of understanding ([Exhibit 1](#)) to "... memorialize an agreement between DOC and BWC whereby BWC agrees to transfer funds from the BWC safety and hygiene fund to the DOC Firefighter 1 Training Grant Program by which Ohio first responders shall receive safety training."

According to the memorandum of understanding, the OBWC would transfer up to \$1 million to the ODOC to provide additional funding for Firefighter 1 or Firefighter 1 Transition certification classes. These classes were to be provided at no cost to selected students or volunteer

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<sup>1</sup> Source: Biennial budget documents.

<sup>2</sup> Source: State Fire Marshal website.

<sup>3</sup> Stephen Buehrer resigned as OBWC administrator effective April 15, 2016.

firefighters attending classes provided by course providers who had been approved by the State Fire Marshal. Attendees were to be "... affiliated, as members, with fire departments that pay premiums" to OBWC and "... are otherwise in compliance with" OBWC regulations.

At the end of fiscal year 2015,<sup>4</sup> the memorandum of understanding stated that "... if the DOC has a remaining unencumbered balance of transferred funds, the remaining unencumbered balance of the transferred funds shall be transferred to the BWC from the DOC." OBWC and ODOC agreed to extend the provisions of the memorandum of understanding for the period of July 1, 2015, through June 30, 2016, and again, for the period July 1, 2016, through June 30, 2017. ([Exhibit 2](#))

### **INVESTIGATIVE SUMMARY**

In response to the investigator's requests, the Ohio Bureau of Workers' Compensation (OBWC) provided the Office of the Ohio Inspector General with copies of the memorandum of understanding between OBWC and the Ohio Department of Commerce (ODOC) ([Exhibit 1](#)), subsequent amendments ([Exhibit 2](#)), and documentation supporting that OBWC had transferred \$500,000 to the ODOC on December 11, 2014, and the remaining \$500,000 on June 22, 2015.

On March 20, 2017, investigators met with OBWC Division of Safety & Hygiene Superintendent Abe Al-Tarawneh who explained that OBWC had analyzed injured worker populations and the associated number of injuries for the identified populations. The analysis identified a significant number of injuries were incurred by the volunteer firefighter population who often worked for smaller fire departments. Since ODOC already had a program in place for providing grants for firefighter training, Al-Tarawneh explained that OBWC and ODOC entered into a memorandum of understanding which specified OBWC funds would be provided to supplement the existing program operated by the State Fire Marshal's Office to fund training offered to eligible participants.

On May 4, 2017, investigators met with ODOC Financial Program Manager Lisa Caldwell who explained how ODOC expended the OBWC grant funds. Since OBWC's program was similar to

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<sup>4</sup> The end of the fiscal year 2015 was June 30, 2015.

an existing State Fire Marshal's Office grant, Caldwell said that ODOC modified an existing State Fire Marshal's Office grant application to include the name of the participant's affiliated fire department and the affiliated fire department's OBWC policy number. At the beginning of each class cycle, Caldwell explained that ODOC sent the class roster to OBWC to confirm whether the identified affiliated fire department participated in the Ohio State Insurance Fund and whether the fire department was current on its payments of OBWC premiums and in compliance with OBWC regulations.

On October 30, 2017, investigators interviewed OBWC Accounts Receivable Manager Michelle Wedemeyer who confirmed that she periodically received an email forwarded to her by the OBWC Chief of Fiscal & Planning with an attached handwritten roster of participants, their affiliated fire departments, and corresponding OBWC policy numbers. Wedemeyer explained that she reviewed each OBWC policy for each fire department listed on the roster to verify the policy number was correct, the status of the OBWC coverage, and to determine whether there were any outstanding issues at that time. Wedemeyer added, after completing this review, she emailed ODOC with the status of the affiliated fire department's coverage and whether there were any outstanding issues or premiums due. Wedemeyer could not recall any specific incidents when she had notified ODOC that she had discovered a fire department had lapsed or expired OBWC coverage.

Upon receipt of OBWC's email indicating the fire departments had active coverage and no other issues, Caldwell explained that ODOC issued an initial payment to the course provider<sup>5</sup> for half of the requested funding for the identified participants. Once the class ended, the course provider submitted a final roster to ODOC identifying the participants who had completed the course. Caldwell said if there were additional participants affiliated with a fire department not reported on the initial roster sent to OBWC, the supplementary fire departments were sent to OBWC for an eligibility determination prior to issuing the final payment.

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<sup>5</sup> Course providers included villages, cities, career centers, and community colleges.

Upon receipt of the final roster from the course provider and any additional required verification obtained from OBWC, Caldwell stated the final payment due to the course provider was calculated using the following formula:

$$\begin{array}{rcccl} \text{Total Number of} & & & & \\ \text{Participants} & & & & \\ \text{Completing the} & \times & \text{Course} & \text{--} & \text{Initial} \\ \text{Class} & & \text{Rate} & & \text{Payment} \\ & & & & \text{Made} \\ & & & = & \text{Final} \\ & & & & \text{Payment} \\ & & & & \text{Due} \end{array}$$

Caldwell told investigators about one incident in which the course provider was overpaid based on the number of participants who had completed the class. In that instance, Caldwell provided investigators with copies of the correspondence showing the request for the refund from the course provider and a copy of the check showing the return of the overpayment to ODOC.

Expenditures

On March 20, 2017, OBWC Division of Safety & Hygiene Superintendent Abe Al-Tarawneh provided copies of reports ([Exhibit 3](#)) he had received from the Ohio Department of Commerce summarizing the following payments made by ODOC for firefighting courses through January 9, 2017:

Fiscal Year <sup>6</sup>	Amount
2015	\$332,056.65
2016	\$219,908.36
2017	<u>\$181,340.00</u>
	<u>\$733,305.01</u>

During an interview with investigators, Caldwell explained that the existing State Fire Marshal grant language did not allow for the inclusion of OBWC funds in the same appropriation line item as other ODOC grant funds. Therefore, the funds received from OBWC were recorded in a separate appropriation line item within the State Fire Marshal’s fund. In order for ODOC to create a separate appropriation line item for the OBWC grant funds, ODOC had to obtain approval from the state Controlling Board.

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<sup>6</sup> Fiscal year is from July 1 through June 30.

At the investigator’s request, ODOC provided copies of the Controlling Board appropriation authorizations for OBWC grant funds for state fiscal years ending June 30, 2015; June 30, 2016; and June 30, 2017. Investigators analyzed the issuance of payments by ODOC in conjunction with a review of the Controlling Board authorizations. This analysis noted ODOC issued the following payments using OBWC grant funds prior to obtaining Controlling Board authorization to spend the grant funds:

<b>Controlling Board Authorization Date</b>	<b>Period Payments Were Issued</b>	<b>Number of Payments</b>	<b>Amount</b>
10/16/2015	7/31/15 - 10/15/15	10	\$42,050
11/14/2016	9/16/16 - 11/08/16	23	\$128,065

Investigators further noted during fiscal year 2016 that there was only one payment issued to Clark State Community College for six classes and that the classes started prior to ODOC obtaining approval from the Controlling Board for appropriations to spend the OBWC grant funds.

Investigators also compared the 15 class rosters provided by the OBWC Division of Safety & Hygiene received from ODOC to a report generated by the state accounting system showing the payments issued to the firefighter course providers. After obtaining additional documentation<sup>7</sup> and clarification from ODOC, investigators determined that ODOC had appropriately remitted payment to the course providers based on the participants and course costs documented on the final rosters maintained by ODOC and submitted for the 15 classes reviewed.

Course Rates

Further analysis was performed on the OBWC-provided copies of the rosters for three course providers who received payments from ODOC during state fiscal years 2015, 2016, and 2017. From this analysis, investigators discovered four Clark State Community College’s rosters initially submitted to OBWC reported that the cost for each course was \$1,213.50. However, investigators also discovered that the four final class rosters submitted to ODOC on January 21,

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<sup>7</sup> Additional documentation included class sign-in sheets, copies of letters and warrants sent to the class provider, and final rosters submitted for payment by the class provider.

2016, reported the cost for each course was \$1,292.16. ODOC issued payments to Clark State Community College for each course in the amount of \$1,292.16.

From this analysis, investigators discovered four Clark State Community College’s rosters submitted to OBWC which reported that the cost for each course at \$1,213.50. However, investigators also discovered that the four final class rosters submitted to ODOC on January 21, 2016, indicated ODOC issued payments to Clark State Community College for each course in the amount of \$1,292.16.

In response to investigator’s requests, Clark State Community College provided copies of the invoices showing the course fees charged to each student for 10 courses held during state fiscal year 2016. Investigators compared the final payment issued to Clark State for each participant to the information contained on the records provided by Clark State Community College. This comparison revealed that the course rate reflected on the final rosters was higher than the amount charged to certain participants. The following table summarizes the amounts overbilled by Clark State Community College by course for fiscal year 2016:

<b>Course Location</b>	<b>Course Dates</b>	<b>Amount Overbilled by CSCC</b>
Bethel Township	7/11/15 - 11/21/15	\$ 15
Botkins Fire Department	1/6/16 - 4/17/16	15
Central Township Fire Department	9/14/15 - 12/5/15	60
Clark State Community College Main Campus	1/12/16 - 4/2/16	15
Clark State Community College Main Campus	8/25/15 - 11/7/15	75
JSP Fire District	7/20/15 - 11/8/15	135
Ridgeway Fire Department	8/8/15 - 12/20/15	15
Rosberg Fire Department	1/3/16 - 5/1/16	165
Washington Court House Fire Department	9/8/15 - 11/28/15	-
Washington Court House Fire Department	3/14/16 - 5/1/16	150
		<b>\$ 645</b>

According to Clark State Community College's website, each student is charged a onetime application fee of \$15.<sup>8</sup> Investigators noted that there were certain participant invoices submitted by Clark State Community College for review which did not include the \$15 application fee. However, it appeared that the \$15 fee was included in the total course rate billed to ODOC for the above participants. In a November 16, 2017, email, Clark State Community College Fire Training Coordinator Jeremy Linn explained that he "... was unaware that the application fee was not applied to those that were already registered as CSCC students. I also was unaware that it only applied to "new" students ... ." As of November 21, 2017, no repayment has been made.

Investigators further noted that ODOC issued payments for the course maximum course rate of either \$900 or \$1,300 allowable, depending upon the type of course provided to eligible participants. On September 13, 2017, investigators emailed Caldwell requesting an explanation of what additional documentation was requested or provided by the course providers to ODOC supporting the course rates reflected for each participant on the final roster submitted for payment. Caldwell responded to investigators by email that there "... was no other document to support the rate being request[ed] for payment by the participant."

### Reporting

Section 5.4 of the memorandum of understanding between the Ohio Bureau of Workers' Compensation (OBWC) and the Ohio Department of Commerce (ODOC) State Fire Marshal's Office states:

... DOC shall provide to BWC copies of class rosters upon completion of the class submitted to the DOC from the course providers indicating the name of the course provider, name and date of the training course, names of the students, designations of the students' affiliations with a fire department, and an indication as to each fire department's BWC compliance status as confirmed by BWC in accordance with section 5.3 of this agreement. [\(Exhibit 1\)](#)

Further analysis of the class rosters received by OBWC and payments issued by ODOC revealed 10 class rosters had a different number of course participants than the final class roster used by

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<sup>8</sup> Source is <https://www.clarkstate.edu/admissions-financial-aid/tuition-payment/>.

ODOC to calculate and issue the final payment due to the course provider. For example, OBWC received a roster from Owens State Community College for a course held from January 25, 2016, through April 29, 2016, which identified four participants on the initial roster. However, the final roster submitted by Owens State Community College indicated that only two of the original participants completed the course and the remaining two participants had withdrawn from the course.

Upon further review of the final class rosters in these 10 instances, investigators noted that ODOC issued the appropriate final payment to the course provider considering the initial payment amount, the course rate reflected on the final roster, and the number of participants who completed the course. However, OBWC was unable to provide a copy of the final class roster received from ODOC in these 10 instances to support the payments issued by ODOC to the course providers.

On August 21, 2017, investigators asked Caldwell to identify the date the final roster was sent to OBWC for a sample of payments. Caldwell responded on August 28, 2017, stating "... the final rosters are not sent to BWC because we only send the roster to get verification that the Chartered Institution meets the BWC criteria of being in the fund." Caldwell was then asked in a September 6, 2017, email whether the memorandum of understanding was amended to remove the provisions in Section 5.4 requiring ODOC to send the copies of class rosters upon completion of the class to OBWC.

On September 12, 2017, Caldwell responded with the following email:

I did not read the agreement that closely and therefore did not know we were supposed to send the final to BWC. I don't believe Kimberly ever did either and I was taking her lead on this grant. Sorry this was an oversight on my part.

Lisa

### Grant Monitoring

The Office of the Ohio Inspector General interviewed OBWC Division of Safety & Hygiene Superintendent Abe Al-Tarawneh and representatives from the OBWC Fiscal & Planning Division to determine how OBWC monitored the Ohio Department of Commerce's compliance

with the provisions contained in the memorandum of understanding between OBWC and ODOC. [\(Exhibit 1\)](#)

To monitor the use of OBWC grant funds, Al-Tarawneh told investigators during an interview conducted on March 13, 2017, that ODOC provided a periodic report to OBWC showing the number of people who had completed the program and the amounts paid to each of the class providers. In addition to these reports, representatives from the OBWC Fiscal & Planning Division told investigators that requests were made to ODOC quarterly to obtain a list of expenditures using OBWC grant funds. These reports were reviewed to determine the amount of unspent funds at a particular point in time. OBWC Chief of Fiscal & Planning Barb Ingram also told investigators that she believed the OBWC Division of Safety & Hygiene would be reviewing how ODOC was spending the grant funds to ensure the payments were in accordance with the memorandum of understanding.

On October 4, 2017, the Office of the Ohio Inspector General emailed Al-Tarawneh questions to clarify the level of review and monitoring of ODOC's expenditures of OBWC grant funds. Al-Tarawneh responded by email on October 13, 2017, stating that neither he nor his staff verified that the courses provided per the class rosters were in accordance with those identified in the memorandum of understanding. Al-Tarawneh stated that their "... understanding is that our grant money will be utilized for the courses described in the MOU." Al-Tarawneh further responded that neither he nor his staff reconciled the number of participants reflected on the expenditure reports received from ODOC [\(Exhibit 3\)](#) to the participant rosters OBWC had received from ODOC to verify the accuracy of the payments reported to OBWC.

Al-Tarawneh explained in his email that,

... since DOC has the expertise and history in administering payments relative to this type of training in the past, our expectation and understanding is that DOC had proper accounting procedures in place along with the necessary controls to ensure appropriate utilization of the BWC funds in a similar fashion to the utilization of other DOC funding streams to fund this type of training.

Based on conversations with ODOC, Al-Tarawneh thought ODOC initially believed that the funds would be utilized “rather quickly.” Al-Tarawneh further explained that the OBWC Division of Safety & Hygiene “... envisioned that we will go over the documentation provided by DOC to ensure that all the conditions in the MOU have been met and to reconcile any discrepancies we become aware of.” However, due to ODOC’s slow use of the funds and this ongoing investigation, Al-Tarawneh stated that they had held off asking ODOC for additional documentation to complete this review.

Lastly, Al-Tarawneh stated that,

... at the end of the engagement, we were going to perform a full review and evaluation of the whole engagement relative to this training including reconciliation of the numbers. We are very interested in having a full and accurate account of the number of fire fighters that benefited from this training with BWC funds as we were going to report it to the BWC Administrator, Board of Directors, BWC stakeholders and the public and to showcase our efforts in preventing injuries among firefighters in and outside Ohio.

Al-Tarawneh indicated that this review is slated to be completed in the future.

## **CONCLUSION**

In late 2014, the Ohio Bureau of Workers’ Compensation and the Ohio Department of Commerce (ODOC) entered into a memorandum of understanding ([Exhibit 1](#)) for the allocation of \$1 million of OBWC Division of Safety & Hygiene funds to the ODOC to pay for firefighting training to eligible participants. The memorandum of understanding identified the courses to be offered, eligibility requirements for participants, and reporting requirements for ODOC to OBWC.

The Office of the Ohio Inspector General reviewed and analyzed documentation provided by OBWC, ODOC, and course provider Clark State Community College and conducted interviews to determine whether OBWC Division of Safety & Hygiene funds allocated to ODOC were spent in accordance with the memorandum of understanding. Based on the initial and final rosters received from the course providers, investigators determined the payments issued by ODOC

were adequately supported by the documentation provided. After completing this analysis, and conducting further interviews and a review of documents, investigators found:

- OBWC did not verify that the courses reflected on the initial rosters for eligibility determination were the courses described in Section 5.1 of the memorandum of understanding during the period the funds were being expended.
- ODOC or OBWC did not obtain sufficient documentation from the course providers to support that the course rate reflected on the final rosters was the actual amount charged to the participants, thereby ensuring the courses were provided at no cost to the participants as described in Section 5.1 of the memorandum of understanding.
- OBWC did not monitor the payments issued by ODOC to ensure that they received the final roster supporting those payments as required by Section 5.4 of the memorandum of understanding.
- OBWC did not reconcile the class participant rosters received from ODOC to payments issued by ODOC to ensure the course provider received payment for only those participants identified as eligible.
- ODOC Financial Program staff did not satisfy the requirements of Section 5.4 of the memorandum of understanding when the department did not provide OBWC with a copy of the final participant roster received from the course provider.

Accordingly, the Office of the Inspector General is making a series of recommendations to OBWC and ODOC regarding their adherence and compliance to all requirements specified in future memoranda of understandings entered into by the bureau and department.

### **RECOMMENDATION(S)**

The Office of the Ohio Inspector General makes the following recommendations and asks that the administrator of the Ohio Bureau of Workers' Compensation and the director of the Ohio

Department Commerce respond within 60 days with a plan detailing how these recommendations will be implemented.

1. OBWC and ODOC should work together to determine whether the actual participant's cost was reflected on the final participant roster and resolve any discrepancies identified in this report and those that arise during this review.
2. OBWC and ODOC should consider the benefits of conducting on-site reviews of courses or other activities being funded with grant funds to verify the funds were being used by the recipient as intended.
3. OBWC should consider amending future agreements to incorporate requirements that the recipients of grant funds are required to submit to OBWC periodic reports documenting how funds were expended. Also, OBWC should consider submitting supporting documentation demonstrating the recipient's compliance with the requirements identified in the agreement.
4. Upon receipt of the periodic reports, OBWC should consider implementing an internal review process which examines the documentation provided in conjunction with the agreement requirements to ensure the recipient is compliant with the applicable requirements. It is further recommended that instances of non-compliance be addressed at the time they are identified, and not at the end of the grant, to ensure the issues can be resolved prior to the end of the grant.
5. When awarding funds based on eligibility, OBWC should consider the benefit of implementing a process to reconcile eligible participants or expenses to those reported by the recipient as being funded or paid to ensure the funds were only used for allowable activities.

**REFERRAL(S)**

The Office of the Ohio Inspector General has referred this report of investigation to the Ohio Auditor of State for consideration during the financial audits of the course providers to determine whether these course providers were compliant with requirements reflected in the applicable memorandum of understanding or grant agreements.



STATE OF OHIO  
**OFFICE OF THE INSPECTOR GENERAL**

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RANDALL J. MEYER, INSPECTOR GENERAL

**NAME OF REPORT: Ohio Bureau of Workers' Compensation  
Ohio Department of Commerce**

**FILE ID #: 2016-CA00048**

**KEEPER OF RECORDS CERTIFICATION**

**This is a true and correct copy of the report which is required to be prepared by the Office of the Ohio Inspector General pursuant to Section 121.42 of the Ohio Revised Code.**

**Jill Jones  
KEEPER OF RECORDS**

**CERTIFIED  
December 20, 2017**

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