

STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF
INVESTIGATION



AGENCY: OHIO BUREAU OF WORKERS' COMPENSATION
FILE ID NO.: 2017-CA00019
DATE OF REPORT: MARCH 6, 2018

The Office of the Ohio Inspector General ... The State Watchdog

“Safeguarding integrity in state government”

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Randall J. Meyer
Ohio Inspector General



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

REPORT OF INVESTIGATION

FILE ID NUMBER: 2017-CA00019

SUBJECT NAME: Michelle Wedemeyer

POSITION: Accounts Receivable Manager

AGENCY: Ohio Bureau of Workers' Compensation

BASIS FOR INVESTIGATION: Agency Referral

ALLEGATIONS: Failure to Comply with State or Departmental Rules, Procedures, or Policies

INITIATED: May 19, 2017

DATE OF REPORT: March 6, 2018

INITIAL ALLEGATION AND COMPLAINT SUMMARY

On May 9, 2017, the Office of the Ohio Inspector General received a referral from the Ohio Bureau of Workers' Compensation (OBWC) alleging that OBWC Accounts Receivable Manager Michelle Wedemeyer had failed to comply with OBWC policy. OBWC indicated that Wedemeyer was directed to ensure that employer refunds of account credit balances were issued prior to the implementation of a new computer system, PowerSuite, on November 14, 2016. During a review of the employer refund process, the OBWC Internal Audit Division noted that Wedemeyer had split employer credit balance refunds into two separate amounts and issued two separate payments to avoid having to obtain approval from the OBWC chief of Fiscal and Planning.

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.

Relevant Policies and Procedures

During the course of the investigation, investigators reviewed the following relevant policies and procedures provided to investigators by OBWC:

OBWC Accounts Receivable Department procedure: *Review UW411R/Refund Recommendation*, revised January 27, 2011, ([Exhibit 1](#)) describes the process used by the accounts receivable manager "... to review credit balances \$5,000 or greater and make recommendations as to whether the balance should be refunded or not."

OBWC Accounts Receivable Department *Procedures to Balance Refunds*, revised September 26, 2012, ([Exhibit 2](#)) provides further clarification of the reports used during the refund recommendation process. In addition, these procedures provided:

Any refund amounts greater than \$5,000 will have been released manually. If a refund is greater than \$50,000 there must be evidence that the refund has been approved by the CFO and if greater than \$100,000 the refund must be approved by both the CFO and Administrator.

OBWC *Signatory Authority Update*, revised August 24, 2016, defined the parameters associated with OBWC signature authority. This memorandum included a description of the required approvals to be obtained prior to the issuance of an employer refund of excess premiums.

Employer Credit Balance Refunds

Employer credit balance refunds occur as the result of credit transactions¹ posted to an employer's account which result in a credit (negative) balance. These transactions could be the result of an employer's overpayment, premium audits, various OBWC program credits, and the annual true-up process.² Upon verification that the credit (negative) balance is valid and appropriate, the accounts receivable manager begins processing the refund of the employer's credit balance.

¹ Credit transactions are transactions which when posted reduce the amount owed by the employer to OBWC for their OBWC policy premiums.

² The true-up process is a process where employers report their final payroll costs, the premiums are recalculated based on the final payroll costs, and a transaction is posted to the employer's account for the adjusted premium. If an employer owes less premium than originally estimated, a credit transaction is posted to the employer's account reducing their current account balance.

OBWC’s current and former computer systems included automated internal controls which released the refund of employer credit balances when certain credit transactions were posted or the employer account had a credit balance of less than \$5,000 and certain additional requirements were met. Employer accounts with credit balances equal to or exceeding \$5,000 were required to be manually released for refund by the accounts receivable manager.

The following table identifies the instances in which OBWC procedures required the accounts receivable manager to prepare an internal packet supporting the reason for the refund of the employer’s credit balance and to obtain additional approvals prior to releasing the refund to be mailed to the employer:

Threshold	Required Approvals³	Internal Packet Prepared Supporting Refund
\$5,000.01 - \$49,999.99	Accounts Receivable manager	No
\$50,000.00 - \$99,999.99	chief of Fiscal and Planning	Yes
\$100,000.00 and up	chief of Fiscal and Planning and the administrator	Yes

Upon receiving the returned packet reflecting the required approvals, the accounts receivable manager approved the release of the manually generated refund. The packets and the report of the manually generated refunds released by Wedemeyer were provided to the Financial Reporting Department, who reconciled the report with the refunds posted in the OBWC computer system the next day.

Michelle Wedemeyer

On July 26, 2015, Wedemeyer was promoted to the financial manager position with a working title of accounts receivable manager. Wedemeyer was responsible for managing the Benefits Payable, Cash Collections, and Cash Control units. Wedemeyer’s duties also included but were not limited to, “assisting in the planning, directing & managing state-wide Accounts Receivable system & controls for seven major workers’ compensation insurance funds; and exercising authority to approve employer refunds ...”

³ These approval thresholds were documented in a memorandum approved by OBWC Administrator Sarah Morrison effective August 24, 2016.

INVESTIGATIVE SUMMARY

On May 9, 2017, Ohio Bureau of Workers' Compensation alleged that OBWC Accounts Receivable Manager Michelle Wedemeyer had failed to comply with OBWC policy when she split employer credit balance refunds into two separate amounts. Wedemeyer then allegedly issued two separate payments to the same employer to avoid having to obtain approval from the OBWC chief of Fiscal and Planning.

On May 24, 2017, OBWC Chief of Internal Audit David Kooser presented the internal audit results of the employer refund operations to the Ohio Bureau of Workers' Compensation Board of Directors Audit Committee. On May 25, 2017, Kooser explained to investigators that as part of the scheduled employer refund operations audit, the internal audit staff reviewed applicable OBWC policies, procedures, and laws. The staff determined during this audit that OBWC policies and procedures required refunds equal to or exceeding \$50,000 to be approved by the chief of Fiscal and Planning and that those equal to or exceeding \$100,000 were required to be approved by both the chief of Fiscal and Planning and the administrator.

During the audit, Kooser stated that the staff reviewed the refunds issued for those payments with dollar amounts ending in multiple zeros, as this would be unusual. Kooser stated that the staff had initially identified a \$49,001.38 warrant issued to refund an employer's credit balance on October 15, 2016, resulting from the audit true-up process.⁴ The audit staff further noted a second warrant was also issued on October 22, 2016, to the same employer for \$10,000 resulting from the audit true-up process. Kooser explained that OBWC policy did not provide for the splitting of refunds, that the chief of Fiscal and Planning had reviewed those in question to determine if she would have approved them, and that Kooser forwarded this information to OBWC Special Investigations Department for further review.

On May 15, 2017, the Office of the Ohio Inspector General spoke with representatives from the OBWC Special Investigations Department and discussed assistance that could be provided

⁴ The true-up process is a process where employers report their final payroll costs, the premiums are recalculated based on the final payroll costs, and a transaction is posted to the employer's account for the adjusted premium. If an employer owes less premium than originally estimated, a credit transaction is posted to the employer's account reducing their current account balance.

during the investigation. The OBWC Special Investigations Department agreed to complete its comparison of the addresses on the split refunds identified by the OBWC Internal Audit Division. On July 14, 2017, OBWC notified the Office of the Ohio Inspector General that the addresses for each warrant processed matched without exception.

On October 4, 2017, the Office of the Ohio Inspector General interviewed OBWC Chief of Fiscal and Planning Barb Ingram. Ingram recalled OBWC Internal Audit Division Chief David Kooser stating that the audit had identified instances in which only a portion of the employer's entire credit balance was refunded. Ingram recalled Kooser further stating that it appeared that the refunds were split so that they would not have to be forwarded to Ingram for approval. These instances had occurred in October and November 2016. After this discussion with Kooser, Ingram recalled discussing the issue with OBWC Administrator Sarah Morrison the next day. Ingram further recalled that she had also obtained the support documentation indicating that the 50 employer credit balances identified by the OBWC Internal Audit Division were split. Ingram explained to investigators that she reviewed every credit, every refund warrant issued, and determined that the refunds issued were for valid employer credit balances.

On October 30, 2017, the Office of the Ohio Inspector General interviewed Accounts Receivable Manager Michelle Wedemeyer. After her promotion approximately 2 ½ years prior, Wedemeyer stated she did not receive any formal training about her job duties. Wedemeyer explained that the previous manager spent about two weeks showing her "different things," the "procedures that he had," and talking about the job responsibilities.

Wedemeyer confirmed that her job duties included the manual release of refunds of employers' credit balances and that her role in the computer system only allowed her to view and not update the employers' demographic information. Lastly, Wedemeyer acknowledged that she had seen the OBWC Accounts Receivable Department's *Refund Review* policy ([Exhibit 1](#)), but had not seen the *Procedures to Balance Refunds* policy. ([Exhibit 2](#))

Wedemeyer explained to investigators that there are two sources which identify employer refunds to be issued. These sources are the OBWC Employer Refund email box and secondly, a

report received by Wedemeyer showing employer credit balances. For each source, Wedemeyer explained that she is the sole person responsible for manually processing refunds of employer credit balances of \$5,000 or more, unless she is expected to be out of the office for an extended period.

Wedemeyer then described the process she used to determine whether a manual refund of the employer's credit balance was valid and appropriate. During the fall of 2016, Wedemeyer stated that she had the ability to approve the release of manually generated refunds below \$50,000.⁵ Refunds equal to or exceeding \$50,000 required her to prepare a packet of documentation supporting the reason for the refund and obtaining approvals of the OBWC chief of Fiscal and Planning and when applicable, the OBWC administrator. Once these approvals were received, Wedemeyer stated that she would document in the computer system that the manually generated refund could be issued.

When asked about the timeframe for processing the manually generated refunds, Wedemeyer replied that she tried to issue them within 30-60 days. Wedemeyer stated that she was unaware of any guidance providing a specific timeframe that the refunds were to be issued. Wedemeyer then stated that OBWC attempts to refund an employer's credit balance within 30 days. However, the higher dollar refunds could take longer due to additional reviews and required approvals. When approvals were required, both Wedemeyer and Ingram told investigators that there was no prescribed timeframe of how quickly the approvals were to be obtained.

Wedemeyer was then questioned about the reason for only refunding a portion of an employer's credit balance and not the full amount. Wedemeyer explained that this could occur if a transaction appeared in the employer's account after she had obtained approval to refund a certain dollar amount. Wedemeyer further stated that the type of transaction posted to the employer's account would not impact the refund amount. Excluding the transactions from the fall of 2016, which were identified by the internal audit conducted earlier in 2017, investigators

⁵ This threshold was adjusted to \$25,000 as a result of the OBWC Internal Audit which was reported to the OBWC Board of Directors Audit Committee on May 24, 2017. The director of Accounting was tasked with approving refunds from \$25,000 up to \$50,000 prior to release.

questioned Wedemeyer on how often employer credit balances were split and only a partial amount was refunded. Wedemeyer replied, “hardly, almost never.”

Investigators then asked Wedemeyer to describe the directions that she recalled receiving about the processing of the refund of employer credit balances prior to the November 14, 2016, implementation of PowerSuite, a new OBWC computer system. Wedemeyer recalled that, “... overall the agency was told that we need to try to reduce as much backlog as possible before the implementation of PowerSuite.” Wedemeyer confirmed that the backlog would include the issuance of manually generated refunds of employer credit balances. Wedemeyer then commented, “... was I specifically told we need to get every single refund done, no.”

During her interview, Wedemeyer recalled having a discussion with Ingram or OBWC Director of Accounting Amy Hall that OBWC had a backlog of employer credit balance refunds due to the large volume of credits from the first true-up. Wedemeyer recalled discussing that she would attempt to get as many completed as possible before OBWC implemented PowerSuite. Ingram also indicated in an October 4, 2017, interview that there was an internal concern that when PowerSuite went live, and not knowing what kind of issues might be encountered, that “... the refunds could be significantly delayed in getting them to the employer.” However, Wedemeyer stated she was not provided a hard deadline of when the employers’ credit balances were to be refunded, and that she did not recall discussing with Ingram about the time needed for Ingram to review and approve the packets given to her by Wedemeyer.

Wedemeyer recalled that the OBWC Internal Audit Division reviewed all the manually generated refunds released for a certain period. Wedemeyer stated the audit staff determined there were not enough internal controls over the refund process and questioned certain transactions. These transactions included those where Wedemeyer had released a manually generated refund to an employer in one week and released a second manually generated refund to the same employer at a later date.

Wedemeyer admitted to the audit staff and to investigators that she had released these manually generated refunds. Wedemeyer further stated she did not release any manually generated refunds

greater than her signatory authority amount of \$50,000; that all the refunds were appropriate and valid; and that the employers were entitled to those refunds. Wedemeyer recalled that was the extent of her discussion with the audit staff.

Wedemeyer was then shown a transaction that the OBWC Internal Audit Division had identified which occurred in November 2016 after the implementation of PowerSuite. The first manually generated refund was for \$48,770.56 and the remaining balance was automatically refunded by the computer system, since it was less than \$5,000.⁶ PowerSuite records reflect a note stating that it was a "... request from the Customer Contact Center – employer is asking for a refund." When questioned why this refund was split, Wedemeyer was unable to recall why and indicated she would have to review the documentation supporting the refund.

In an October 4, 2017, interview, Ingram initially explained to investigators that she had reviewed the identified split refunds and felt that Wedemeyer did not do anything wrong. Ingram further commented that technically the procedures do not expressly prohibit the splitting of employer refunds. However, Ingram explained that she would have expected somebody to ask her if the splitting of the refund of employer credit balances was appropriate before doing so.

Investigators asked Ingram in a November 6, 2017, email whether she recalled Wedemeyer notifying her that she (Wedemeyer) was splitting employer credit balances. Ingram responded and clarified her initial position in the following email sent on November 7, 2017:

From: [Ingram, Barbara](#)
To: [REDACTED]
Subject: Re: Employer Refunds
Date: Tuesday, November 07, 2017 5:30:59 PM
Attachments: [image001.png](#)
[image002.png](#)

I don't recall being notified by Michele that she was splitting credit balances to expedite the processing of refunds.
I would not have agreed to doing this.

⁶ OBWC's current and former computer systems included automated internal controls which released the refund of employer credit balances when certain credit transactions were posted or the employer account had a credit balance of less than \$5,000 and certain additional requirements were met.

Wedemeyer admitted to investigators that she did not have discussions with anyone about the splitting of a credit balance and issuing two separate warrants. When questioned whether the written procedures permitted her to do this, Wedemeyer replied, "... it did not say that I could not do that." Wedemeyer then commented that the OBWC procedures did not address this at all. However, investigators noted that the *Procedures to Balance Refunds* policy ([Exhibit 2](#)) incorporated the approval thresholds referenced in the *OBWC Signatory Authority Update* memorandum. Wedemeyer was then asked, from her perspective, whether the OBWC policies in effect at the time allowed her to split a refund of an employer's credit balance into two payments. Wedemeyer replied, "I could have. Yes."

During the course of the investigation, investigators noted that the policies provided for review ([Exhibits 1-2](#)) by Ingram did not contain provisions permitting the splitting of an employer's credit balance into two separate checks. Ingram was asked during an October 4, 2017, interview whether Wedemeyer was given the ability to decide whether to refund the full or a partial amount of the employer's credit balance. Ingram stated she could not explain what specific guidance was provided to Wedemeyer. Ingram further commented that she believed Wedemeyer's action was more of a judgement call.

Although the policies did not contain provisions permitting the splitting of refunds, investigators noted that Wedemeyer stated she rarely split refunds as a practice prior to the fall of 2016, but admitted to splitting 50 employer refunds into two separate checks in the fall of 2016. Wedemeyer further told investigators that in the past, her supervisors just had to be notified that she was refunding only a portion of the credit balance and that they did not need to approve the partial refund.

Internal Control Procedure Changes

On October 26, 2017, the Office of the Ohio Inspector General interviewed OBWC Director of Accounting Amy Hall to discuss the additional internal controls implemented after the completion of the internal audit by the OBWC Internal Audit Division. After the completion of this internal audit, Hall stated the Fiscal and Planning Division implemented additional levels of oversight over the refunding of employer credit balances. Hall explained that this oversight

involves multiple individuals receiving a monthly report of employer credit balances to ensure several levels of management are aware of the employer credit balances which may be eligible for refunding.

Upon completion of the departmental review, Hall explained that the OBWC Financial Reporting Department forwards her the report identifying the manually generated refunds released by Wedemeyer the day before, along with the required packets supporting the manually generated refunds. Hall explained that she selects a sample of the manually generated refunds released to verify the refund was appropriate and that the employer's account reflects a zero balance. If the account does not reflect a zero balance, Hall requests additional explanations from Wedemeyer. Hall further explained she also reviews the report for amounts ending in multiple zeros, multiple checks to the same employer, and anything that appears to be odd or unusual to her. Once she completes her review, Hall documents her review and sends the packet she received from the Financial Reporting Department to Wedemeyer for filing.

Each time Wedemeyer provides Hall with a refund packet to approve, Hall explained that she reviews the documentation provided as well as the information in OBWC's computer systems to determine the validity and appropriateness of the refund of the employer's credit balance. Once she has determined the refund should be issued, Hall noted she documents her approval and returns the packet to Wedemeyer to release the refund.

CONCLUSION

On May 9, 2017, the Office of the Ohio Inspector General received a referral from the Ohio Bureau of Workers' Compensation alleging that OBWC Accounts Receivable Manager Michelle Wedemeyer had failed to comply with OBWC policy. During a review of the employer refund process, the OBWC Internal Audit Division noted Wedemeyer had split 50 employer credit balances into two separate refund amounts and issued two separate refund warrants to avoid having to obtain approval from the OBWC chief of Fiscal and Planning.

OBWC Accounts Receivable Department *Procedures to Balance Refunds*, revised September 26, 2012, ([Exhibit 2](#)) provided:

Any refund amounts greater than \$5,000 will have been released manually. If a refund is greater than \$50,000 there must be evidence that the refund has been approved by the CFO and if greater than \$100,000 the refund must be approved by both the CFO and Administrator.

These approval thresholds were further described in the *OBWC Signatory Authority Update*, revised August 24, 2016, which defined the parameters associated with OBWC signature authority.

The Office of the Ohio Inspector General interviewed Wedemeyer who stated, excluding the transactions she had processed in the fall of 2016, that she “hardly, almost never” split the credit balances and refunded only a portion of the employer’s credit balance. Wedemeyer also acknowledged that she was aware when additional approval of a refund was required by OBWC policies. Wedemeyer admitted to investigators that she split employers’ credit balances into two separate warrants. However, Wedemeyer noted that she did not release any manually generated refunds greater than her signatory authority of \$50,000; that all the refunds were appropriate and valid; and the employers were entitled to the refunds. Lastly, Wedemeyer stated that the OBWC policy “... did not say that I could not do that.”

Wedemeyer further told investigators she believed that her supervisors only had to be notified when she was refunding a portion of the balance and that they did not need to approve the partial refund. However, OBWC Chief of Fiscal and Planning Barb Ingram responded to an investigator’s request on November 7, 2017, that she did not recall being notified that “... she [Wedemeyer] was splitting credit balances to expedite the processing of refunds.” Ingram then commented, “I would not have agreed to doing this.”

The Office of the Ohio Inspector General determined Wedemeyer’s actions of splitting employer refunds were not permitted by OBWC procedures and that Wedemeyer circumvented the *Administrator’s Signatory Authority* directive requiring the chief of Fiscal and Planning to approve the refund of employer credit balances exceeding \$50,000.

Accordingly, the Office of the Ohio Inspector General finds reasonable cause to believe a wrongful act or omission occurred in this instance.

Because of the OBWC Internal Audit Division's internal audit results, the chief of Fiscal and Planning and director of Accounting implemented additional procedures to increase the oversight of and monitoring of employer credit balance refunds. The Office of the Ohio Inspector General has issued additional recommendations to further strengthen the oversight and monitoring of this process.

RECOMMENDATION(S)

The Office of the Ohio Inspector General makes the following recommendation and asks the administrator of the Ohio Bureau of Workers' Compensation to respond within 60 days with a plan detailing how these recommendations will be implemented.

1. Review the actions of Michelle Wedemeyer to determine if administrative action or additional training is needed.
2. Consider the merits of requiring employees to sign off and acknowledge new and revised departmental policies and procedures implemented to ensure the employee is aware of what actions can or cannot be taken.
3. Consider revising the existing Refund Approval and Release policy to provide guidance when an explanation is required to be entered into PowerSuite supporting the issuance of a manually generated refund and what documentation and approvals are required when only a portion of an employer's credit balance will be refunded.
4. Consider the benefits of generating a monthly report identifying all manually generated refunds of employers' credit balances and reviewing the monthly activity to identify multiple warrants being issued to the same employer, warrant amounts ending with multiple zeros, or other unusual trends. Should these be identified, further research

should be conducted to ensure the manually generated refund was valid, appropriate, and in accordance with departmental policies and procedures.

5. Consider implementing computerized controls which prohibit the release of a refund for less than the amount of the employer's credit balance unless the computerized records contain an explanation as to why only a portion of the credit balance is being issued and that the refund for a partial credit balance was approved by a supervisor.
6. Consider designating another OBWC employee as the Accounts Receivable manager's backup to allow for the timely processing of manually released refunds when the Accounts Receivable manager is absent or unable to process refunds due to workload.

REFERRAL(S)

The Office of the Ohio Inspector General has referred this report of investigation to the Ohio Auditor of State for review.



STATE OF OHIO
OFFICE OF THE INSPECTOR GENERAL

RANDALL J. MEYER, INSPECTOR GENERAL

NAME OF REPORT: Ohio Bureau of Workers' Compensation

FILE ID #: 2017-CA00019

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
March 6, 2018

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