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Where Did the Money Go?

Taxpayer-Funded Fraud, Waste, and Improper Payments in Ohio State Government, 2001–2026

Twenty-Five Years, Four Administrations

A descriptive review of selected major findings of fraud, improper payments, questioned costs, and waste identified in Ohio state government programs under Governors Taft, Strickland, Kasich, and DeWine, 2001 – present

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A Note on Editorial Approach

This paper is a product of the Ohio Common Ground Research Center, which operates under an editorial firewall separating research and publishing from the organization's organizing and advocacy activities. Consistent with that standard, this paper is **descriptive rather than prescriptive**: it reports what government auditors, inspectors general, prosecutors, and agencies have themselves found and stated, in their own terms, with citations to primary sources. It does not assign blame to any individual officeholder, does not rate or grade government performance, and does not recommend a policy position.

This edition has a wide study period of 25 years — January 2001 through the present — spanning four governors from both major parties: Bob Taft (R, 1999–2007), Ted Strickland (D, 2007–2011), John Kasich (R, 2011–2019), and Mike DeWine (R, 2019–present). Ohio's statewide fiscal and program-integrity oversight functions — the Auditor of State and the Attorney General — are independently elected offices, not gubernatorial appointees, and their audit and enforcement work continues regardless of which party holds the governor's office. Organizing this paper by administration is a chronological convenience, not a claim that any governor personally directed, knew of, or is individually responsible for the findings that occurred on their watch, unless a specific finding says so.

> ***Caveat:*** *Dollar figures in this paper come from different evidentiary standards — criminal convictions, audit sampling and extrapolation, agency self-reported program totals, and law-enforcement press releases — and are not additive across categories, administrations, or overlapping time periods without risking double-counting. Each figure below is labeled with its source, its date, and the evidentiary basis behind it. Readers should not sum the numbers in this paper into a single grand total.*
>
> ***Caveat:*** *This paper is a review of selected major findings identified through the sources described in the Methodology section, not an exhaustive census of Ohio state-government fraud and waste over 25 years.* ***Coverage is substantially deeper for 2019–present than for 2001–2019****, where the Auditor of State's full Special Investigations Unit and Findings for Recovery databases were not systematically searched. Comparisons across administrations in this paper describe what was found in the sources reviewed, not a claim that comparable problems did or did not exist elsewhere during a given administration.*

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Executive Summary

Over the past 25 years, spanning four Ohio governors from both major parties, the state's independent oversight bodies — principally the Ohio Auditor of State, the Ohio Attorney General, and federal inspectors general overseeing jointly funded programs — have documented a substantial volume of confirmed fraud, improper payments, and questioned costs across state-administered programs. This paper compiles those findings into a single, sourced inventory, organized chronologically by administration and by evidentiary standard, so that confirmed fraud is not conflated with audit extrapolations, program overpayments, or ratepayer-funded corruption costs.

Numerous categories organize the findings in this paper:

- **Adjudicated fraud** — criminal convictions, guilty pleas, or final civil/administrative determinations that expressly find fraud. An indictment or pending charge alone is labeled "alleged" or "charged," not adjudicated, until resolved.
- **Agency-identified fraud** — payments an agency's own release labels "fraudulent" (e.g., unemployment insurance fraud determinations), which is a lower evidentiary bar than a criminal conviction and is labeled as such throughout.
- **Finding for recovery** — a statutory Auditor of State determination that public money was illegally expended, unaccounted for, or improperly received; a civil audit remedy, not itself a finding of criminal fraud.
- **Improper payments / overpayments** — payments to ineligible recipients or in excess of entitlement, where fraudulent intent has not been established.
- **Questioned costs / potential fraud / weak controls** — amounts flagged by auditors or inspectors general as requiring resolution, unsupported, or indicative of risk, without adjudication.
- **Waste / improper expenditure** — losses from control failures such as late payments, payroll errors, or duplicate compensation.

A unique category — **public corruption with ratepayer-funded impact** — is treated separately (Section 8) because it involves electric-utility ratepayer funds rather than direct tax dollars.

Key figures by era (not additive — see caveats in each section)

Era / Category	Selected Figures
Taft: Coingate / BWC rare-coin fund theft (confirmed fraud, 2006 conviction)	$13.7 million (of a $50M fund)
Kasich/DeWine: ECOT improper funding, final finding for recovery (2016–18, issued 2022)	$117 million
Kasich: Richard Allen Schools self-dealing / unsupported payments (2012 audit)	$929,850
DeWine: Agency-identified fraud, Unemployment Insurance (FY2020–FY2021)	more than $475 million
DeWine: Improper payments / overpayments (Unemployment Insurance)	$3.3–3.4 billion
DeWine: Medicaid fraud-enforcement recoveries reported by the state (since Jan. 2023)	$78.4 million

Era / Category	Selected Figures
DeWine: Medicaid questioned-cost exposure (FY2025, extrapolated risk)	$800 million–$4.4 billion (not a confirmed loss)
DeWine: SNAP questioned records identified by USDA-OIG (FY2024)	$13.3 million potential financial impact
DeWine: SNAP benefits stolen from recipients via EBT theft — separate from state-agency fraud (2023–2026)	approximately $17 million
DeWine/Kasich: HB 6 / FirstEnergy (ratepayer-funded, separate section — see Section 8 for full breakdown)	$230M federal + $100M SEC + $20M Ohio AG penalties; $275M to customers (PUCO, as of Jan. 2026 settlement)

The pattern across the administrations covered in this review is broadly similar: independent auditors and prosecutors — not the governor's office — identify the findings, and recovery lags identification in every case where this paper was able to compare the two. The largest-dollar cases tend to involve either large, fast-scaling benefit programs (unemployment insurance, Medicaid, charter-school per-pupil funding) or a single concentrated investment or contracting relationship (the BWC rare-coin fund, FirstEnergy's legislative campaign); this paper treats that observation as a hypothesis worth further testing, not a demonstrated causal pattern. This edition did not identify a confirmed program-fraud finding of comparable scale during the Strickland administration in the sources reviewed — a data gap flagged in Section 2, not a comparative finding about either political party.

Methodology and Scope

Study period

This paper covers January 2001 through the present — approximately 25 years, spanning the administrations of Governors Bob Taft, Ted Strickland, John Kasich, and Mike DeWine. Findings are grouped chronologically by administration for readability; this grouping does not imply that a finding originating from an audit released during a given governor's term reflects that governor's personal conduct or policy choices, unless a source explicitly makes that connection. Coverage is necessarily uneven across the 25-year window: reporting, audit practices, and public-records availability have all improved over time, and pre-2019 findings in this edition rely more heavily on contemporaneous news coverage of Auditor of State and Department of Justice actions than the DeWine-era sections, which draw more directly from primary audit and press-release text.

Evidentiary categories

Each entry in this paper is labeled using one of the following standards, adapted from Ohio Auditor of State reporting conventions:

- **Adjudicated fraud:** Used only for criminal convictions, guilty pleas, or civil/administrative determinations that expressly make a finding of fraud. An indictment or criminal charge alone is an accusation, not a confirmation, and this paper labels such cases "alleged" or "charged" rather than adjudicated until resolved. Agency figures described by the source itself as "fraudulent payments" (e.g., unemployment insurance fraud determinations) are reported as agency-identified fraud, which is a lower evidentiary bar than a conviction and is labeled as such at first use in each section.
- **Finding for recovery:** A statutory Ohio Auditor of State determination that public money was illegally expended, unaccounted for, or improperly received. It is a civil audit remedy, not a criminal or administrative finding of fraudulent intent, and this paper does not describe a finding for recovery as "fraud" unless a separate adjudication says so.
- **Improper payment / overpayment:** Used for payments made to ineligible recipients or in excess of the correct amount where fraudulent intent has not been established by the source.
- **Questioned cost / potential fraud:** Used when an auditor or inspector general identifies costs that may be unallowable or unsupported, or flags anomalies or risk indicators, without adjudication. Extrapolated or sample-based risk ranges are identified explicitly as such and are not treated as confirmed losses.
- **Waste / improper expenditure:** Used for losses stemming from control failures — late payments, payroll errors, duplicate compensation — rather than misappropriation of program benefits.
- **Public corruption / ratepayer-funded impact:** Used for the House Bill 6 / FirstEnergy matter, tracked separately because the funds involved were collected from Ohio electric-utility ratepayers through utility bills rather than through general tax revenue, even though the legislature and public utility regulators were the mechanism.

Sourcing standard

Sources were reviewed through July 15, 2026. Findings are drawn from primary sources wherever possible: Ohio Auditor of State audit reports and press releases; Ohio Attorney General and Ohio Department of Medicaid program-integrity releases; U.S. Department of Justice and U.S. Department of Labor Office of Inspector General records; U.S. Department of Agriculture Office of Inspector General releases; and the FirstEnergy deferred prosecution agreement and related federal filings. Ohio public-radio and wire-service reporting (Statehouse News Bureau, Ohio Capital Journal) is used to supplement agency-reported figures and is identified as such. Federal inspectors general (U.S. DOL-OIG, USDA-OIG) are cited for their oversight of federally funded programs administered by Ohio; they are federal, not Ohio state, bodies, and are not part of Ohio's own independent-oversight structure described elsewhere in this paper.

The evidentiary categories used in this paper (confirmed/adjudicated fraud, agency-identified fraud, improper payment, questioned cost, waste) were developed by the Ohio Common Ground Research Center for this paper; they are informed by, but not identical to, the terminology used in Ohio Auditor of State reporting, and should not be read as an official state classification scheme.

What this paper does not do

- It does not assert that any figure represents proven, adjudicated fraud unless the source itself makes that finding.
- It does not sum figures across evidentiary categories, programs, or overlapping time periods into a single headline total.
- It does not attribute audit findings, program design, or enforcement outcomes to the personal conduct of the Governor or any other individual officeholder absent a specific finding naming that individual.
- It does not evaluate whether Ohio's fraud rates are better or worse than other states', a comparison outside the scope of this inventory.

1. The Taft Administration (2001–2007): Coingate and the Ohio Bureau of Workers' Compensation

The defining state-government financial scandal of the Taft administration, and one of the largest in modern Ohio history, involved a rare-coin investment fund managed on behalf of the Ohio Bureau of Workers' Compensation (BWC) — the state agency responsible for the workers'-compensation insurance fund financed by employer premiums.

The Capital Coin Fund

In 1998, the BWC awarded a **$50 million** investment contract to Capital Coin Fund, a rare-coin investment vehicle created and managed by Tom Noe, a Toledo-area coin dealer and major Republican Party fundraiser, as part of a BWC program permitting alternative investments. The arrangement came to public attention in early 2005 through reporting by the Toledo Blade, after it was reported that two coins worth more than $300,000 had gone missing from the fund.

Source: *The Blade (Toledo), 2005 reporting, as cross-referenced in contemporaneous AP and NBC News coverage.*

Further investigation found that coins worth an estimated $10–$12 million could not initially be located; prosecutors later calculated, for purposes of the criminal case, that Noe had stolen approximately **$13.7 million** from the fund. Noe was **convicted in November 2006 of theft, engaging in a pattern of corrupt activity, money laundering, forgery, and tampering with records**, and was sentenced to 18 years in prison. A Lucas County Common Pleas judge ordered him to repay the $13.7 million in restitution plus nearly $3 million in prosecution costs. (Then-Governor Mike DeWine commuted Noe's sentence in 2020 amid COVID-19 prison-population concerns; the restitution obligation was reported as unaffected, though this paper has not independently reviewed the clemency instrument itself.)

Source: *CBS News / AP and Fox News, sentencing coverage, Nov. 2006; WTOL, 2020 commutation coverage.*

> ***Caveat:*** *Contemporaneous sentencing coverage (AP, CBS, Fox, Nov. 2006) reported Noe's fine at $120,000; a 2020 WTOL retrospective article reported $139,000. This paper was unable to resolve the discrepancy against a primary court record and reports both figures rather than asserting one. Separately, the $10–$12 million in initially unaccounted-for coins and the $13.7 million prosecutorial theft calculation describe different points in the investigation and should not be treated as the same figure.*

Consequences and accountability

- The director of the Ohio Bureau of Workers' Compensation resigned under pressure in 2005 as the scale of the losses became public.
- Governor Bob Taft **pleaded no contest in August 2005 to four misdemeanor violations of state ethics-disclosure law** for failing to report golf outings and gifts, including from Noe, over a seven-year period, and was fined $4,000 — the first time a sitting Ohio governor had been charged with a crime while in office. This was an ethics-disclosure violation distinct from, and smaller in scope than, the theft charges brought against Noe.

- In the scandal's aftermath, BWC replaced its senior investment management team and reduced its exposure to alternative and high-risk investment vehicles, including an unrelated $400 million portfolio of private-equity and venture-capital holdings that was sold off starting in 2007.

> ***Caveat:*** *This paper labels the $13.7 million as confirmed fraud because it corresponds to a criminal theft conviction. The broader $50 million fund and the unrelated $400 million alternative-investment portfolio are contextual background, not themselves findings of fraud.*

2. The Strickland Administration (2007–2011)

Ted Strickland's term (January 2007–January 2011) coincided with the 2008–2009 national financial crisis and a $3.2 billion state budget shortfall that dominated the administration's fiscal agenda. Reporting and Auditor of State records reviewed for this paper did not surface a state-fund fraud or improper-payment case from this period of comparable scale to Coingate, ECOT, or the DeWine-era unemployment-insurance findings.

What is and is not in scope here

Ohio Attorney General Marc Dann, elected in 2006 alongside Strickland, resigned in May 2008 following a sexual-harassment scandal in his office and later pleaded guilty in 2010 to a misdemeanor related to improper use of political and office funds to pay two aides. This paper does not include a verified public-dollar amount for that matter and treats it as a personnel/ethics case outside the scope of a program-fraud inventory, rather than assigning it a placeholder figure.

> ***Caveat:*** *The absence of a major finding in this section reflects the scope of sources reviewed for this edition — primarily Auditor of State press releases, DOJ records, and contemporaneous state-level reporting — not a determination that no significant fraud or waste occurred during this period. The Auditor of State's Special Investigations Unit and Findings for Recovery database maintain case-level records for this period that were not individually reviewed for this paper; a fuller review of 2007–2011 findings is a candidate for a future update.*

3. The Kasich Administration (2011–2019): ECOT and Ohio's Charter School Sector

One of the largest charter-school improper-payment and recovery findings associated with the Kasich administration — though not finalized by audit until 2022, under Kasich's successor — involved the Electronic Classroom of Tomorrow (ECOT), which grew during Kasich's tenure into Ohio's largest online charter school before its 2018 closure.

ECOT: enrollment overbilling

ECOT, founded by William Lager in 2000, was funded on a per-pupil basis by the Ohio Department of Education based on self-reported student enrollment and participation hours. Starting in 2016, the department found ECOT could not verify actual attendance for a large share of its reported enrollment; a 2016 state calculation found the school had been overpaid by roughly **$64 million** for the 2015–16 school year alone, later revised toward $60 million after appeal. ECOT unsuccessfully challenged the state's attendance-verification methodology through the Ohio Supreme Court, which ruled against the school in 2018.

> **Source:** *Ohio Department of Education attendance findings; Ohio Supreme Court coverage, courtnewsohio.gov; The Columbus Dispatch, 2017–2018.*

ECOT closed in January 2018, forcing roughly 12,000 students to find new schools. A final Auditor of State audit released June 28, 2022 — more than four years after closure, delayed by what Auditor Keith Faber's office described as "reporting delays, incomplete and inaccurate financial statements, and other issues" — issued **findings for recovery** (an audit remedy for improperly received public funds, not itself a criminal fraud finding) totaling more than **$117 million**: $106,584,728 owed to the Ohio Department of Education and $10,658,473 owed to the Ohio Attorney General's office, for public funds paid to ECOT in fiscal years 2016–2018 for students whose attendance could not be confirmed. A related civil court ruling, reported separately from the audit, found Lager's for-profit management companies had received more than $160 million (some reporting cites $161.6 million) in payments the court held were illegal under Ohio's public-contracting law, over the school's roughly 17-year operating history in which it received approximately $1 billion in total state funding.

> **Source:** *Ohio Auditor of State, press release, Jun. 28, 2022 (ohioauditor.gov/news/pressreleases/Details/5965); Ohio Attorney General statement and WOSU/Statehouse News Bureau coverage of the related court ruling, Jun. 2022.*

> ***Caveat:*** *The $117 million figure is a finding for recovery — the Auditor's statutory remedy for improperly received public funds — not a criminal fraud conviction; this paper does not classify it as "confirmed fraud" for that reason. It is the confirmed audit figure for FY2016–FY2018 specifically; the $60–$64 million FY2015–16 overpayment figure and the $160–161.6 million management-company court judgment describe overlapping but distinct periods, parties, and legal theories and should not be added to the $117 million total.*

The broader charter-school sector

ECOT was the largest, but not the only, Ohio charter-school finding during this period. Two illustrative examples from Auditor of State and contemporaneous reporting:

- **Richard Allen Schools (Dayton, 2012):** a special audit released by then-Auditor Dave Yost found $929,850 in findings for recovery, which his office described as resulting from "booze, missing money, missing records and self-dealing" — including unsupported payments to the schools' management company and business dealings with board members' family members. This paper's earlier draft described this case as an enrollment-inflation matter; that description could not be substantiated against the primary audit and is corrected here to the audit's actual self-dealing and unsupported-payments findings.

- **Charter-sponsor grade manipulation (2015):** David Hansen, then executive director of the Ohio Department of Education's Office of Quality School Choice and Funding, resigned in 2015 after acknowledging he had omitted the failing grades of certain online and dropout-recovery schools — several operated by large campaign donors — from state sponsor-evaluation calculations. This is a data-integrity and oversight finding rather than a direct financial-fraud finding and is included here as an illustration of control weaknesses in the sector rather than a dollar-figure case.

Source: *Ohio Auditor of State, press release (ohioauditor.gov/news/pressreleases/Details/1920); Journal-News (Dayton), Feb. 2012; The 74 / Diane Ravitch's Blog coverage of the 2015 charter-grading resignation, cross-checked against contemporaneous Plain Dealer reporting.*

> ***Caveat:*** *The Richard Allen Schools figure is a confirmed audit finding for recovery, correctly sourced above. The charter-sponsor grade-manipulation item is a data-integrity and oversight finding rather than a direct financial-fraud finding and carries no associated dollar figure.*

4. The DeWine Administration: Unemployment Insurance (Pandemic-Era Programs, 2020–2021)

The largest single category of identified fraud and improper payment in this inventory involves Ohio's administration of federal and state unemployment insurance during the COVID-19 pandemic, when claim volume rose sharply and the state relied on decades-old claims-processing infrastructure.

Scale of findings

An Ohio Auditor of State public-interest audit released October 28, 2021 found that, between April 2020 and June 2021, the Ohio Department of Job and Family Services (ODJFS) paid more than **$475 million** to claims later identified by the agency as fraudulent, and a further **$3.3 billion** in non-fraud overpayments. The audit found that 26 percent of unemployment payments in fiscal year 2021 were potentially improper, up from roughly 3.5 percent before the pandemic. Payments overall rose from under $900 million per year before 2020 to $9.4 billion in 2020 and $14.2 billion in 2021.

Source: *Ohio Auditor of State, press release, Oct. 28, 2021 (ohioauditor.gov/news/pressreleases/Details/5801).*

The same audit identified more than 141,617 potential instances in which unemployment benefits were paid to individuals reported deceased before the claim was filed, and a further 85,944 potential instances involving incarcerated individuals — the Auditor's own release describes both as potential matches requiring further review, not confirmed fraudulent payments in every instance. A separate ODJFS-reported breakdown of the same period cited by Ohio Statehouse News Bureau reporting put the split at approximately $586 million in non-fraud traditional unemployment overpayments, $2.8 billion in non-fraud Pandemic Unemployment Assistance (PUA) overpayments, $28 million in agency-identified fraudulent traditional unemployment claims, and $450 million in agency-identified fraudulent PUA claims — broadly consistent with, though not identical to, the Auditor's totals.

Source: *Ohio Statehouse News Bureau / ODJFS, Aug. 28, 2021.*

> ***Caveat:*** *The Auditor's $475 million figure and the ODJFS-reported $478 million ($28M + $450M) figure describe overlapping but not identically defined periods and methodologies; use one or the other, not both, when citing a total. "Fraudulent" in this section reflects ODJFS's own administrative classification of the payment, not a criminal conviction; this paper labels it agency-identified fraud rather than adjudicated fraud for that reason.*

Later developments

Some 2023-era reporting cited a cumulative figure of approximately $6.9 billion in identified unemployment overpayments (fraud and non-fraud combined) since the start of the pandemic; this paper was unable to trace that figure to a specific, dated ODJFS report or data release, and reports it here as an unverified secondary claim rather than a sourced finding. A criminal case sentenced in April 2026 in Franklin County involved a former contractor and a co-conspirator who released $6.86 million in improper Pandemic Unemployment Assistance benefits, including funds released after the contractor's employment had been terminated; both defendants were sentenced to seven-to-ten-and-a-half-year prison terms and ordered to pay $6,788,583 in restitution.

Source: *Ohio Inspector General sentencing release, Apr. 27, 2026 (watchdog.ohio.gov).*

Root causes identified by auditors

- An unemployment claims-processing system dating to 2004, with inadequate controls for the volume and speed of pandemic-era federal benefit payments.
- Relaxed federal eligibility and identity-verification rules adopted to speed emergency benefit payments, combined with Ohio’s own decisions — identified in the Auditor’s report — to process claims using a mass-layoff number and without full employer verification during the highest-volume months.
- Insufficient staffing relative to a claims volume that rose more than tenfold in a single year.
- A third-party contractor’s system access that was not revoked promptly after termination, later tied to a multimillion-dollar fraud scheme.

Recovery and accountability

The April 2026 sentencing release names ODJFS, the Ohio Inspector General, the U.S. Department of Labor Office of Inspector General, the Ohio State Highway Patrol, and the FBI as participants in that specific prosecution; this paper did not locate a separate source formally establishing a standing joint task force spanning all unemployment-fraud enforcement. The sources reviewed did not permit this paper to calculate a current, comprehensive recovery amount against the fraud and overpayment totals identified above; readers should treat recovery as substantially incomplete rather than inferring a specific percentage. Nationally, the U.S. Government Accountability Office has estimated COVID-era unemployment fraud at $100–135 billion, a separate national estimate not specific to Ohio.

Source: *U.S. GAO, national COVID-era unemployment fraud estimate — report not independently retrieved for this paper; cited as commonly reported in secondary coverage.*

5. The DeWine Administration: Medicaid

Medicaid is among the largest categories of program-integrity findings reviewed for this paper, reflecting both the size of the program (Ohio Medicaid was funded in part by approximately $28.5 billion in federal Health and Human Services assistance in fiscal year 2025, covering approximately 2.9–3.2 million Ohioans, a range reflecting different enrollment-count methods that this paper did not resolve to a single dated figure) and the difficulty of verifying eligibility and service delivery, particularly for home-based care.

Fraud-enforcement recoveries

Ohio's Medicaid Fraud Control Unit, operated by the Ohio Attorney General in partnership with the Ohio Department of Medicaid, reported securing **444 indictments, 481 convictions, and 146 civil settlements or judgments since the beginning of 2023**, resulting in **$78.4 million** described by the agency as recovered taxpayer funds, as of a May 13, 2026 announcement of new fraud-prevention initiatives. The $78.4 million figure as reported combines restitution, civil settlements, and judgments; this paper has not independently broken it into those components and reports it as the agency's single combined total.

Source: *Ohio Department of Medicaid / Office of the Governor, press release, May 13, 2026.*

> ***Caveat:*** *A separate, broader figure covering the Medicaid Fraud Control Unit's work since 2011 (spanning multiple attorneys general and both of Governor DeWine's prior terms as Attorney General and current tenure as Governor) cites more than 2,300 indictments, 2,200 convictions, and $644 million recovered. That cumulative figure should not be presented as specific to the 2019–present study period.*

Improper payments and unsupported claims identified by audit

The Ohio Auditor of State has conducted a series of Medicaid-focused Public Interest Audits since 2019, in addition to its annual review of the Ohio Department of Medicaid as part of the State Single Audit:

- **November 2020:** an audit of Ohio's Medicaid eligibility determination process identified a potential loss of more than $455 million in fiscal year 2019 benefits paid to individuals later found ineligible.
- **January 2022:** an audit found the Ohio Department of Medicaid failed to recoup more than $118.5 million in erroneous duplicate or improper payments tied to managed care coverage of incarcerated and deceased individuals over a three-year period.
- **March 2024:** an audit found more than 124,000 individuals enrolled in Ohio Medicaid were concurrently enrolled in Medicaid programs in other states, with more than $1 billion paid for potentially duplicate coverage; a related finding noted up to $24.5 million in costs tied to county caseworkers not being required to process alerts identifying such cross-state duplication.
- **November 2024:** an audit found that roughly half of Medicaid-reimbursed home health services lacked the required electronic visit verification (EVV) record, despite approximately $146 million having been spent to implement the EVV system.

Source: *Ohio Auditor of State, Medicaid public-interest audit summaries (ohioauditor.gov/medicaid.html).*

FY2025 Single Audit: eligibility sampling and extrapolated exposure

The State of Ohio Single Audit for the year ended June 30, 2025 (released March 27, 2026) found a sample error rate of approximately **15.6 percent** in tested Medicaid eligibility records, including payments for services rendered to residents who had already died. Auditor Keith Faber stated that if the same error rate held across the full Medicaid population, it could represent between **$800 million and $4.4 billion** in potential unallowable costs. Auditors also noted that county caseworkers received 16.9 million eligibility alerts to review in the audit period, a volume the audit characterized as producing an unsustainable workload.

Source: *Ohio Auditor of State, press release, Mar. 27, 2026; contemporaneous reporting by WTOV9 and Hoodline, Mar.–Apr. 2026.*

> ***Caveat:*** *The $800 million–$4.4 billion figure is an extrapolation from a tested sample, not a finding that this amount was actually paid improperly. It is a risk-exposure estimate, and Auditor Faber's own statement frames it conditionally ("if the same parameters existed across the entire population…"). This paper reports it as stated by the Auditor and does not treat it as a confirmed loss figure.*

Related items

- **TechCred finding for recovery:** the FY2025 Single Audit also included a $50,000 finding for recovery against the owner of two companies who received fraudulent payments through the Ohio Department of Development's TechCred employee-training reimbursement program.
- **Dual-compensation finding:** a $6,862.33 finding for recovery against an employee of a state-supported residential school for people with developmental disabilities, who was paid for the same working hours by two employers.

6. The DeWine Administration: Supplemental Nutrition Assistance Program (SNAP)

Potential fraud identified through federal data analytics

The U.S. Department of Agriculture Office of Inspector General reported on May 28, 2026 that its data-analytics review identified **$13.3 million** in financial impact from 171,601 Ohio SNAP records containing questionable information — including duplicate Social Security numbers, future dates of birth, deceased recipients, payments in excess of authorized amounts, and non-Ohio residents — for fiscal year 2024.

Source: *USDA Office of Inspector General, press release, May 28, 2026.*

> ***Caveat:*** *This is characterized by USDA-OIG as potential fraud or data-integrity risk identified through analytics, not adjudicated fraud; ODJFS corrective action on these specific records has not yet been independently confirmed for this paper.*

Benefit theft against recipients

Separately from agency-side fraud or improper payments, Ohio SNAP recipients have been the targets of card-skimming theft. Reporting based on ODJFS data found that thieves stole approximately **$17 million** in SNAP benefits from Ohio families in more than 30,000 cases between June 2023 and December 2024, through Electronic Benefit Transfer (EBT) card skimming and related schemes.

Source: *The Ohio Newsroom / Statehouse News Bureau, Jan. 28, 2026.*

> ***Caveat:*** *This category reflects criminal theft of benefits from recipients, not fraud or waste by the state agency, and should not be aggregated with agency-side improper-payment figures. It is included here because the underlying funds are taxpayer-funded federal benefits.*

Summer EBT eligibility findings

The FY2025 State Single Audit included more than **$6.5 million** in questioned costs for summer food assistance (Summer EBT) provided to students who were not eligible for the benefit based on their age.

Source: *Ohio Auditor of State, press release, Mar. 27, 2026.*

7. The DeWine Administration: Statewide Fiscal Controls and the Single Audit Trend

Single Audit findings, FY2019–FY2025

Every year, the Ohio Auditor of State conducts a State of Ohio Single Audit of federally funded programs, as required under the federal Single Audit Act. The number of findings has generally declined since the pandemic-era peak, even as the dollar amounts involved in Medicaid eligibility sampling have grown due to a larger tested and extrapolated base:

Fiscal Year	Number of Findings
FY2019	33
FY2020	38
FY2021	25
FY2022	24
FY2023	19
FY2024	19
FY2025	18

Source: *Ohio Auditor of State, State Single Audit press releases, FY2019–FY2025 (ohioauditor.gov).*

Late-payment penalties, state and local public offices

Between January 1, 2019 and December 31, 2025, Ohio public offices — the Auditor's release covers state **and local** government offices together, not state government alone — incurred more than **$1.5 million** in findings for recovery resulting from late payment of bills, taxes, and payroll withholdings — penalties, fees, and interest for which the responsible official or office is personally liable for repayment under Ohio law. This paper reports the figure as released because a state-only breakdown was not available in the source; it should be read as an Ohio public-sector figure rather than a state-government-specific one.

Source: *Ohio Auditor of State, press release, Feb. 11, 2026.*

> ***Caveat:*** *This figure is classified as waste / improper expenditure resulting from administrative control failures, not fraud. Because the title of this paper specifies Ohio state government, readers should note this particular figure is broader in scope (state and local) than the rest of this section.*

8. Public Corruption With Ratepayer-Funded Impact: House Bill 6 / FirstEnergy

This matter is presented separately from the program-fraud sections above because the funds at its center were collected from Ohio electric-utility ratepayers through regulated utility bills, not from general state tax revenue, even though the vehicle for the scheme was state legislation and a state utility regulator. Householder was first elected Speaker in the Taft era (2001–2004) and again in 2019 under DeWine; the bribery scheme itself dates to 2017–2020, spanning the final year of the Kasich administration and the first two years of the DeWine administration.

The scheme

Federal prosecutors described the case as, in the words of then-U.S. Attorney David DeVillers, "likely the largest bribery, money laundering scheme ever perpetrated against the people of the state of Ohio." Between approximately 2017 and 2020, FirstEnergy Corp. and its affiliates funneled roughly **$60 million** through a network of entities that included Generation Now, a 501(c)(4) organization controlled by then–Ohio House Speaker Larry Householder, to help elect allied legislative candidates, install Householder as Speaker, secure passage of House Bill 6 (signed into law in July 2019), and defeat a citizen referendum effort to repeal it. House Bill 6 authorized approximately **$1.3 billion** in ratepayer-funded subsidies for FirstEnergy's Davis-Besse and Perry nuclear plants and certain coal-fired plants, funded through a surcharge on Ohio electric-utility bills; that $1.3 billion figure is the statutory subsidy authorized, not the same measure as the amounts described elsewhere in this section (the $60 million bribery total, the $230 million federal penalty, or the $500 million+ in coal subsidies actually collected before repeal).

> **Source:** *U.S. Department of Justice, Southern District of Ohio, charging and sentencing releases, 2020–2023; WVXU and AP contemporaneous reporting.*

> ***Caveat:*** *The $1.3 billion figure is commonly cited in press coverage as the value of the nuclear and coal subsidies House Bill 6 authorized, but this paper has not traced its derivation (annual nuclear credit amount × duration, plus coal-plant charges) to a single primary legislative or regulatory document, and most of the nuclear-subsidy authority was repealed in 2021 before being fully collected. Treat it as an authorized statutory ceiling, not an amount actually collected.*

Corporate and individual resolutions

- **FirstEnergy Corp.** entered a deferred prosecution agreement with the U.S. Attorney's Office for the Southern District of Ohio in July 2021, admitted to the conduct described in a Statement of Facts, and agreed to pay a $230 million criminal penalty — $115 million to the U.S. Treasury (not returned to Ohio ratepayers) and $115 million to an Ohio utility-bill assistance program.
- **U.S. Securities and Exchange Commission:** on September 12, 2024, the SEC issued a cease-and-desist order (Administrative Proceeding File No. 3-22111) finding FirstEnergy violated federal securities-fraud provisions by misrepresenting its role in the scheme to investors, and imposed a $100 million civil penalty, placed into a Fair Fund for distribution to harmed investors — not to Ohio ratepayers.
- **Ohio Attorney General:** on August 13, 2024, FirstEnergy signed a settlement agreement with the Ohio Attorney General and the Summit County Prosecutor's Office to avoid state criminal charges, for a total of $20 million: $19.5 million paid to the Ohio AG's office (for purposes including a charitable law fund

and reimbursement of investigative costs) plus $500,000 set aside for an independent ethics-compliance consultant.

- **Larry Householder,** former Ohio House Speaker, was convicted of racketeering conspiracy in March 2023 and sentenced to 20 years in federal prison; the U.S. Supreme Court declined to hear his appeal in April 2026.
- **Matt Borges,** former Ohio Republican Party chairman, was convicted in the same case and sentenced to five years in federal prison.
- Separate 2024–2025 state and federal indictments named additional former FirstEnergy executives and the former chairman of the Public Utilities Commission of Ohio in connection with a related $4.3 million payment; those proceedings were ongoing as of mid-2026.

Source: *SEC Administrative Proceeding File No. 3-22111, order dated Sep. 12, 2024, and related Fair Fund administrator order; FirstEnergy 8-K and settlement-agreement exhibit filed with the SEC, Aug. 2024; Utility Dive, Aug. 14, 2024.*

Ratepayer impact, PUCO enforcement, and subsequent repeal

On November 19, 2025, the Public Utilities Commission of Ohio (PUCO) issued orders finding that FirstEnergy's Ohio utilities (Ohio Edison, Cleveland Electric Illuminating Company, and Toledo Edison) violated Ohio law and PUCO orders, and directed the utilities to pay a combined **$250.70 million**, consisting of approximately $186.6 million in customer refunds and restitution — including $180 million to be returned over three billing cycles, representing treble damages on the $60 million FirstEnergy spent on the bribery scheme, plus $6.64 million (plus interest) for undocumented or misallocated billing identified in a 2021 PUCO audit — and approximately $64.1 million in civil forfeitures, which were payable to the state rather than to customers directly. On January 7, 2026, PUCO approved a settlement, agreed to by FirstEnergy and a coalition of consumer and industry parties, that superseded the civil-forfeiture split: it directed the full $250 million to customer restitution and refunds credited in 2026, plus an additional $25 million exclusively for residential customers ($20 million for low-income bill assistance, weatherization, and energy efficiency; $5 million in residential credits) — for a total of approximately $275 million to customers.

Source: *PUCO press release, Nov. 19, 2025 (puco.ohio.gov); Utility Dive, Nov. 20, 2025; FirstEnergy press release and Crain's Cleveland Business, Dec. 19, 2025–Jan. 8, 2026 settlement coverage.*

Separately, reporting indicates Ohio ratepayers paid more than **$500 million** in coal-plant (OVEC) subsidy charges under House Bill 6 before that specific charge was ended by House Bill 15, effective August 14, 2025; the nuclear-subsidy provisions of House Bill 6 had been repealed earlier, in 2021. This paper has not obtained the underlying PUCO collection data or House Bill 15 bill text directly and reports the $500 million figure and repeal date from contemporaneous news coverage.

Source: *Ohio Capital Journal, Aug. 8, 2025 (HB 15 / OVEC coal-charge repeal); this paper has not independently retrieved the House Bill 15 text or PUCO collection totals.*

> ***Caveat:*** *The PUCO and SEC amounts above are distinct from, and not additive with, the $230 million federal DPA penalty, the $60 million bribery total, or the $1.3 billion in nuclear-subsidy authority originally created by House Bill 6 (most of which was repealed in 2021 before full collection). Each figure in this section measures a different thing — a criminal penalty, a civil securities penalty, a state settlement, a regulatory restitution order, or a statutory subsidy authorization — and should be cited individually, not summed.*

9. Cross-Cutting Themes Across Four Administrations, 2001–2026

- **Most cases in this review were identified through independent audits, law-enforcement investigations, regulatory proceedings, court cases, or external reporting, rather than through a finding personally attributable to a governor.** The Auditor of State and the Attorney General are independently elected statewide officials, and both offices have been held by members of both parties over the 25-year window covered here; federal inspectors general, the SEC, and PUCO also originated significant findings in this paper. This is not a claim that the executive branch played no role — ODJFS and the Ohio Department of Medicaid, for instance, publish their own program-integrity data — only that most individual findings here trace to a body other than the governor's office.
- **The largest cases each involve either a fast-scaling benefit program or a single concentrated relationship — a pattern worth testing further, not a demonstrated rule.** Coingate concentrated $50 million with one investment manager; ECOT concentrated a decade-plus of per-pupil funding with one operator; the pandemic-era unemployment surge concentrated years' worth of normal claims volume into about eighteen months. Medicaid, by contrast, is a large but highly distributed program, and its largest questioned-cost figure in this paper is a sample extrapolation rather than a single concentrated loss — so this observation should be read as a hypothesis suggested by the cases reviewed, not a finding that holds across every program in this paper.
- **Eligibility and attendance verification is a recurring theme, though the underlying evidentiary strength varies by program.** Payments to deceased or incarcerated individuals recur across unemployment insurance and Medicaid findings; the SNAP figures in this paper are USDA-OIG's "questionable records" flagged through data analytics, not confirmed improper payments, and should be read at that lower evidentiary level. Unverifiable student attendance was the mechanism in the ECOT case; the Richard Allen Schools case, corrected in this edition, instead involved self-dealing and unsupported management payments rather than attendance or enrollment misreporting.
- **The sources reviewed frequently report identified losses or recovery orders without providing current collection balances, which prevented this paper from calculating reliable recovery rates.** This paper did not locate current, dated recovery-balance figures for Coingate or ECOT specifically. Where a current balance was available — Medicaid Fraud Control Unit recoveries, for instance — the reported recovery figure is a small fraction of the larger overpayment and questioned-cost figures identified elsewhere in this paper, consistent with the pattern the U.S. Government Accountability Office has documented nationally for pandemic-era programs. This is reported as an observed pattern in the cases where data exists, not a comprehensive recovery-rate finding across all cases in this paper.
- **Extrapolated risk estimates should be read differently from confirmed losses.** The largest single dollar figure in this paper — the $800 million–$4.4 billion Medicaid exposure range from the FY2025 Single Audit — is a sample-based projection stated conditionally by the Auditor, not a finding that this amount was actually misspent.

- **This paper does not support a comparative conclusion about political parties.** This edition did not identify a confirmed program-fraud finding of comparable scale during the Strickland (D) administration in the sources reviewed, while the Taft (R) and Kasich (R) administrations each have one in this paper. Because the Strickland-era review was not systematic (Section 2), this paper treats that as a data gap to be closed in future work, not as evidence that fraud or waste was more or less common under either party.

Limitations and Notes for Future Research

- This inventory reflects publicly reported findings as of mid-2026 and is not exhaustive, particularly for 2001–2019. The Ohio Auditor of State’s Special Investigations Unit and Findings for Recovery database maintain case-level records of state- and local-government fraud and embezzlement that were not individually reviewed for this paper and would substantially expand the inventory, especially for the Strickland and early Kasich years, if incorporated.
- Pre-2019 sections rely more heavily on contemporaneous secondary reporting (wire services, local news) than the DeWine-era sections, which draw directly from Auditor of State and agency press releases; secondary reporting was cross-checked where possible against court and audit records. Readers citing the Taft- and Kasich-era figures independently of this paper should verify them against the original court filings and audit documents.
- Some figures in this paper (e.g., cumulative unemployment overpayments through 2023, Medicaid Fraud Control Unit recoveries since 2011) span time periods broader than a single administration and are noted as such where used.
- Recovery and write-off data — how much of each category has actually been repaid, waived, or written off — is incomplete in public reporting and is flagged in the accompanying case inventory (Appendix A) as an area for follow-up Ohio public-records requests to ODJFS, the Ohio Department of Medicaid, the Ohio Department of Education, and the Auditor of State (federal agencies such as USDA-OIG would be approached through a federal FOIA request instead).
- This paper does not include a comparative benchmark against fraud and improper-payment rates in other states; such a comparison would require a separate methodology and is a candidate for future Research Center work.
- The Strickland administration (Section 2) is thinly documented in this edition relative to the other three; this reflects the scope of sources reviewed, not a finding that fewer problems existed, and is the top priority for a future research pass.

Appendix A: Case Inventory

The following table summarizes the findings discussed in Sections 1–9. Full source URLs are provided in Appendix B.

#	Case / Issue	Program	Bucket	Period	Amount Identified	Recovered	Source
1	Coingate – BWC rare coin fund theft (Taft)	BWC investment fund	Adjudicated fraud (conviction)	1998–2006	$13.7M (of $50M fund)	Restitution ordered; balance unknown	AP/CBS/Fox sentencing coverage, 11/2006
2	ECOT improper funding, final audit (Kasich–DeWine)	Ohio Dept. of Education	Finding for recovery	FY16–FY18	$117M	Unknown	Ohio Auditor, 6/28/22
3	ECOT FY2015–16 overpayment (interim finding)	Ohio Dept. of Education	Improper payment	FY2015–16	$60–$64M	Partially collected	ODE / Ohio Supreme Court, 2016–18
4	Richard Allen Schools self-dealing / unsupported payments (Kasich)	Dayton charter school	Finding for recovery	2012 audit	$929,850	Unknown	Ohio Auditor Details/1920; Journal-News, 2/2012
5	Pandemic unemployment fraud payments (DeWine)	ODJFS / UI	Agency-identified fraud	FY20–FY21	$475M	Unknown	Ohio Auditor, 10/28/21
6	Pandemic unemployment overpayments (DeWine)	ODJFS / UI	Improper payment	FY20–FY21	$3.3B	Unknown	Ohio Auditor, 10/28/21
7	Medicaid fraud enforcement totals (DeWine)	ODM / MFCU	Fraud enforcement recoveries (convictions + settlements)	2023–present	—	$78.4M	ODM release, 5/13/26
8	SNAP potential fraud, data analytics (DeWine)	ODJFS / SNAP	Questioned / potential fraud	FY2024	$13.3M	Unknown	USDA OIG, 5/28/26
9	SNAP EBT theft from recipients [beneficiary theft, not agency fraud] (DeWine)	ODJFS / SNAP EBT	Benefit theft	6/23–12/24	$17M	Unknown	Ohio Newsroom, 1/28/26
10	FY2025 Single Audit questioned costs (DeWine)	Statewide, 7 agencies	Questioned costs	FY2025	$6.8M	Unknown	Ohio Auditor, 3/27/26
11	Summer EBT ineligible-by-age students [part of row 10 total] (DeWine)	Federal food/nutrition	Questioned costs	FY2025	$6.5M	Unknown	Ohio Auditor, 3/27/26
12	Medicaid eligibility sample error [projection, not identified cost] (DeWine)	Ohio Medicaid	Extrapolated risk exposure	FY2025	$800M–$4.4B (risk range)	N/A — not a cost	Ohio Auditor, 3/27/26
13	Late-payment fees/penalties, state + local (DeWine)	Public offices, state & local	Waste	2019–2025	$1.5M	Unknown	Ohio Auditor, 2/11/26

#	Case / Issue	Program	Bucket	Period	Amount Identified	Recovered	Source
14	TechCred improper payments (DeWine)	Dept. of Development	Finding for recovery	FY2025	$50,000	Unknown	Ohio Auditor, 3/27/26
15	Dual compensation, residential school (DeWine)	State-supported school	Improper payment	FY2025	$6,862	Unknown	Ohio Auditor, 3/27/26
16	HB 6 bribery scheme payments (Kasich–DeWine)	Gen. Assembly / FirstEnergy	Adjudicated public corruption	2017–2020	$60M	N/A	DOJ 7/22/21; SEC 9/12/24
16a	HB 6 nuclear/coal subsidy authorized (statutory ceiling, not amount collected)	PUCO / ratepayers	Ratepayer-funded impact	2019–partial repeal 2021, 2025	$1.3B authorized	N/A	Press coverage (derivation not independently traced)
16b	HB 6 OVEC coal-subsidy charges actually collected	PUCO / ratepayers	Ratepayer-funded impact	2019–Aug. 2025	$500M+	N/A	Ohio Capital Journal, 8/8/25
16c	Corporate/individual penalties: DOJ DPA / SEC / Ohio AG	DOJ / SEC / Ohio AG	Penalties (not ratepayer refunds unless noted)	2021–2024	$230M / $100M / $20M (separate, not additive)	N/A	DOJ 7/22/21; SEC 9/12/24; Ohio AG settlement 8/13/24
16d	PUCO restitution/forfeiture order, superseded by Jan. 2026 settlement	PUCO / FirstEnergy customers	Ratepayer restitution (regulatory)	11/19/25–1/7/26	$250.7M (11/19/25 order) → ~$275M to customers (1/7/26 settlement)	In progress per PUCO order	PUCO 11/19/25; Utility Dive, Crain's Cleveland, 1/8/26

> ***Caveat:*** *"Unknown" in the Recovered column means recovery status was not found in the sources reviewed, not that $0 has been recovered. Row 11 is part of the row 10 total, not additional to it. Row 12 is an extrapolated risk range, not an identified or confirmed cost, and should never be summed with any other row. Rows 16, 16a, 16b, 16c, and 16d describe five different measures for the HB 6 / FirstEnergy matter — the adjudicated bribery total, the statutory subsidy ceiling, actual coal-charge collections, corporate/individual penalties, and the PUCO restitution order and its superseding settlement — and are kept as separate line items for that reason; none should be added together.*

Appendix B: Source Register

Sourcing hierarchy: primary government, audit, court, and enforcement records (Auditor of State, ODM, USDA-OIG, DOJ, court filings) are preferred and used wherever located. Where this paper relies on secondary reporting — wire-service coverage, public-radio reporting, or other news coverage — that reliance is identified in the relevant section and caveat, and such figures should be treated as provisional pending primary-source verification. This paper does not claim that every dollar figure herein is independently sourced to a primary government record; several 2001–2019 figures are not, and are flagged as such.

Source	Publisher	Date	URL
Coingate sentencing coverage (contemporaneous, $120K fine)	CBS News / AP / Fox News	2006-11	https://www.cbsnews.com/news/gop-fundraiser-gets-18-years-in-prison/
Coingate sentencing coverage (retrospective, $139K fine)	WTOL	2020-04-20	https://www.wtol.com/article/news/crime/prosecutor-tom-noes-attorney-react-to-early-prison-release/512-5cc4ca12-fc9e-4eb1-8fc9-b817fe9b58a3
BWC missing coins, director resignation	NBC News (AP)	2005	https://www.nbcnews.com/news/amp/wbna8011748
Richard Allen Schools $929,850 finding for recovery (self-dealing)	Ohio Auditor of State	2012-02	https://ohioauditor.gov/news/pressreleases/Details/1920
Richard Allen Schools audit coverage	Journal-News (Dayton)	2012-02-22	https://www.journal-news.com/news/state-audit-richard-allen-schools-results-929-850-findings-for-recovery/fDAiE1farp5wWRTkW60exH/
ECOT final audit, $117M finding for recovery	Ohio Auditor of State	2022-06-28	https://ohioauditor.gov/news/pressreleases/Details/5965
ECOT $60M refund order coverage	Ohio Capital Journal	2022-07-07	https://ohiocapitaljournal.com/2022/07/07/ecot-owes-ohio-117-million-what-are-we-going-to-do-about-it/
ECOT Ohio Supreme Court ruling	Court News Ohio	2021	https://courtnewsohio.gov/cases/2021/SCO/previews/0302-04/0302-04.asp
2015 charter-sponsor grade manipulation resignation	The 74	2016-01-04	https://www.the74million.org/article/ohio-fixed-its-scandal-plagued-charter-schools-right-not-so-fast/
ODJFS unemployment audit press release	Ohio Auditor of State	2021-10-28	https://ohioauditor.gov/news/pressreleases/Details/5801
Unemployment overpayment breakdown	Statehouse News Bureau	2021-08-28	https://www.statenews.org/government-politics/2021-08-28/ohio-paid-out-nearly-3-4-billion-in-unemployment-overpayments
PUA fraud sentencing release	Ohio Inspector General	2026-04-27	https://dam.assets.ohio.gov/image/upload/watchdog.ohio.gov/Newsroom/2026/2023-CA00011press.pdf
Medicaid fraud prevention initiative	Ohio Dept. of Medicaid / Governor's Office	2026-05-13	https://medicaid.ohio.gov/news/press-release/medicaid-fraud-prevention-initiative

Source	Publisher	Date	URL
Medicaid public-interest audit summaries	Ohio Auditor of State	various	https://ohioauditor.gov/medicaid.html
FY2025 State Single Audit press release	Ohio Auditor of State	2026-03-27	https://ohioauditor.gov/news/pressreleases/Details/7824
Medicaid audit coverage (dead/ineligible enrollees)	WTOV9	2026-03-28	https://wtov9.com/news/local/ohio-audit-questions-up-to-4b-in-medicaid-eligibility-costs-including-for-dead-residents-ohio-medicaid-audit-eligibility-costs-dead-residents-keith-faber-state-government
SNAP potential fraud release	USDA Office of Inspector General	2026-05-28	https://www.oig.usda.gov/articles/news/press-releases/usda-office-inspector-general-identifies-13-million-potential-snap
SNAP EBT theft report	The Ohio Newsroom / Statehouse News Bureau	2026-01-28	https://www.statenews.org/section/the-ohio-newsroom/2026-01-28/snap-benefits-are-vulnerable-to-theft-in-ohio-theres-no-recourse-for-victims
Late fee findings press release	Ohio Auditor of State	2026-02-11	https://ohioauditor.gov/news/pressreleases/Details/7794
FirstEnergy deferred prosecution agreement filing	U.S. DOJ, Southern District of Ohio	2021-07-22	https://www.justice.gov/usao-sdoh/pr/firstenergy-charged-federally-agrees-terms-deferred-prosecution-settlement
SEC cease-and-desist order, Admin. Proceeding File No. 3-22111	U.S. Securities and Exchange Commission	2024-09-12	https://www.sec.gov/files/litigation/admin/2025/34-104425.pdf
SEC settlement announcement, $100M penalty	FirstEnergy Corp. (PRNewswire) / Utility Dive	2024-09-12	https://www.prnewswire.com/news-releases/firstenergy-announces-settlement-agreement-with-us-securities-and-exchange-commission-302247154.html
Ohio AG/Summit County settlement agreement exhibit ($19.5M + $500K)	SEC EDGAR filing (FirstEnergy 8-K exhibit)	2024-08-13	https://www.sec.gov/Archives/edgar/data/1031296/000103129624000046/ex992-oocicnpa.htm
Ohio AG settlement coverage ($20M total)	Utility Dive	2024-08-14	https://www.utilitydive.com/news/firstenergy-settle-hb-6-bribery-investigations-ohio-ag/724212/
PUCO order, $250.70M restitution and forfeitures	Public Utilities Commission of Ohio	2025-11-19	https://puco.ohio.gov/news/puco-orders-firstenergy-utilities-pay-250-million-penalty-issue-customer-restitution
PUCO settlement, $275M to customers (supersedes Nov. 2025 split)	Crain's Cleveland Business	2026-01-08	https://www.crainscleveland.com/energy/puco-signs-firstenergy-settlement-bringing-275m-restitution
HB 15 / OVEC coal-charge repeal, effective Aug. 14, 2025	Ohio Capital Journal	2025-08-08	https://ohiocapitaljournal.com/2025/08/08/ohio-finally-ends-subsidies-for-two-scandal-linked-coal-plants/

Source	Publisher	Date	URL
Larry Householder biography (first speakership, 2001–2004)	Ballotpedia	current	https://ballotpedia.org/Larry_Householder