



Ohio Administrative Code

Rule 123:1-71-05 Ensuring the integrity of the fund.

Effective: July 31, 2022

(A) The director files annually, by the first day of March, a complete report of the state employee health benefit fund for the preceding fiscal year with the governor, the general assembly, and the superintendent of insurance. The report will include, but not be limited to, the following information:

- (1) A detailed financial statement of the fund;
- (2) Expenses incurred pursuant to section 124.87 of the Revised Code so that the cost of the fund can be determined and identified;
- (3) Assets and liabilities;
- (4) Income and expenditures;
- (5) Benefits paid and reserves established for losses incurred but not yet paid, including potential losses and unreported losses;
- (6) Costs of any other kind of insurance obtained to cover potential losses or provide supplemental benefits;
- (7) Direct and indirect costs attributable to the use of outside consultants, independent contractors, and any other persons who are not state employees;
- (8) The cost of developing, monitoring, and evaluating cost containment plans as required by the department of administrative services and the savings derived from those plans. The financial information required by this rule will be certified by an independent certified public accountant or independent public accountant who, by reason of knowledge and experience, is especially qualified in insurance accounting; such accountant will be selected by the director of administrative services;



- (9) The actuarial report for the preceding fiscal year and any other studies or evaluations prepared in the preceding year pursuant to this chapter;
- (10) A description of the benefits provided by the fund and the number of state employees covered under the state employee health benefit fund;
- (11) The rights of state employees who terminate their employment and the extent of benefits or coverage thereafter available to those persons and their dependents; and
- (12) Any other information which is relevant in order to make full, fair, and effective disclosure of the operations of the state employee health benefit fund.
- (B) The department of administrative services provides such personnel as is necessary to carry out the purposes of this chapter. Any new cost resulting from the enactment of this chapter will be included as part of the information required by paragraph (A) of this rule.