

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State
Bulletin 2025-008

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TO: All Public Offices
Community Schools
Independent Public Accountants

FROM: Keith Faber
Ohio Auditor of State

SUBJECT: Process for Seeking Unclaimed Money for Public Offices

Background

Local governments hold public money in trust for the public; unclaimed funds belonging to a local government are public money. Because the local government is the owner of the unclaimed funds, it should take all required steps to claim them.

Ohio Revised Code (ORC) [§ 169.01](#) defines what constitutes unclaimed funds that are required to be reported and remitted to the Department of Commerce, Division of Unclaimed Funds. Unclaimed funds can include dormant monies that belong to a local government but have been in the possession of another person or entity. For example, they could be monies left in a bank account that was closed by a local government entity. They could also be refunds to a local government of insurance payments, vendor payments, or interest earned on other public money. Note: These unclaimed funds are separate and distinct from unclaimed funds held by the local government entity, pursuant to ORC [§ 9.39](#).

Bulletin Detail

The Ohio Department of Commerce operates an Unclaimed Funds Division (Division) that works to reunite unclaimed funds with their owners. The Division does this through various outreach efforts which include publishing lists of unclaimed-property owners, maintaining a searchable database, and conducting outreach campaigns to inform individuals and businesses about their unclaimed funds.

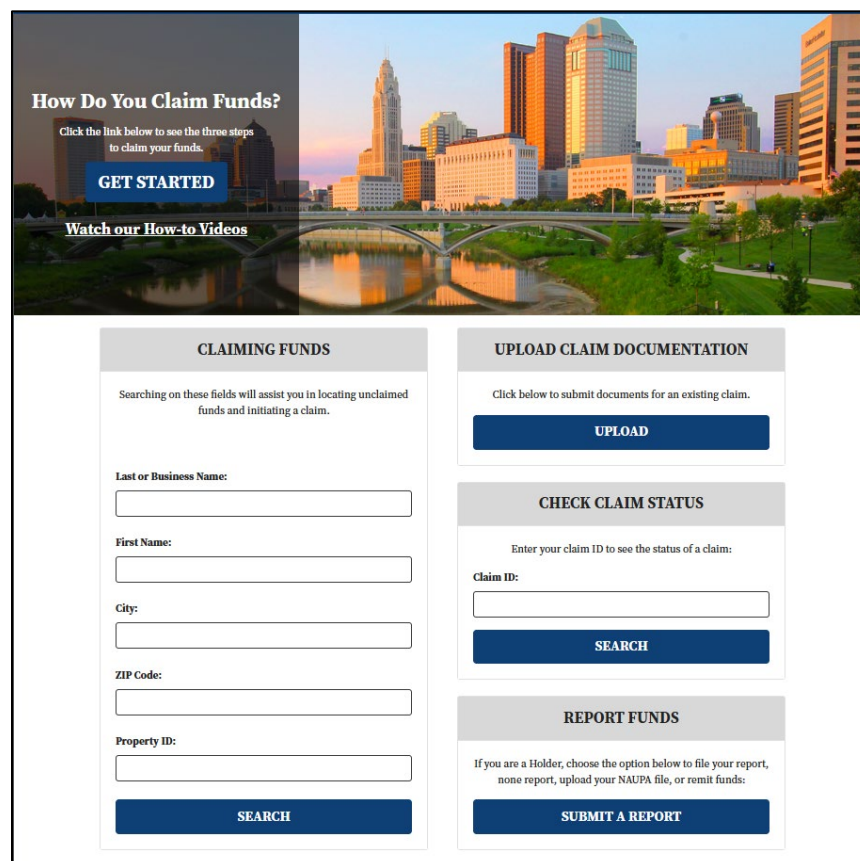
The Ohio Auditor of State is supportive of reuniting local governments with their unclaimed funds and is collaborating with the Department of Commerce to reunite unclaimed funds with the local government that owns them.

By collaborating and comparing data, the Auditor of State and Commerce can assist local governments in identifying unclaimed funds and sorting them into high-certainty matches, probable matches, potential matches and unmatched funds.

Should an entity receive an Unclaimed Funds Report¹ from the Auditor of State (or if you have discovered one through your own initiative), it will need to complete the claims process as outlined below and/or on the Department of Commerce website.

Finding Unclaimed Money

1. Navigate to the <https://unclaimedfunds.ohio.gov/> website. This website is a secure database that can be searched for unclaimed funds by an individual or business name or property ID.




The screenshot displays the Ohio Unclaimed Funds website. At the top, a banner image of a city skyline at dusk is overlaid with text: "How Do You Claim Funds?", "Click the link below to see the three steps to claim your funds.", a blue "GET STARTED" button, and "Watch our How-to Videos". Below the banner, the page is divided into three main sections. The "CLAIMING FUNDS" section on the left contains a search form with fields for "Last or Business Name:", "First Name:", "City:", "ZIP Code:", and "Property ID:", followed by a blue "SEARCH" button. The "UPLOAD CLAIM DOCUMENTATION" section on the right has a text prompt "Click below to submit documents for an existing claim." and a blue "UPLOAD" button. Below that, the "CHECK CLAIM STATUS" section prompts the user to "Enter your claim ID to see the status of a claim:" with a "Claim ID:" field and a blue "SEARCH" button. The bottom section, "REPORT FUNDS", instructs holders to "choose the option below to file your report, none report, upload your NAUPA file, or remit funds:" and includes a blue "SUBMIT A REPORT" button.

¹ Based on data shared from Commerce, the Auditor of State may email local governments with any potential matches. The absence of such an email does not mean a government has no unclaimed funds, as this process is limited by the data shared and the name and address information available.

2. Select [**Get Started**]; Step 1; <https://unclaimedfunds.ohio.gov/app/claim-search>

CLAIM UNCLAIMED FUNDS


Step 1



Search for Funds & Get Claim Form

Search for funds at no cost.


Step 2



Review Required Documents

Review the required documents on your claim form.

Step 3



Submit Required Documents

Upload your supporting documents.

You can also mail your claim form and documentation to: Ohio Division of Unclaimed Funds 77 S. High Street, 20th floor, Columbus, Ohio 43215-6108.

Search for Unclaimed Funds

SEARCH ?

This is a free and secure service provided by the Ohio Division of Unclaimed Funds to claim your lost funds.

Search Instructions
Enter your last name or the name of your business in the **Last or Business Name** field and click **SEARCH**.
To narrow your results, enter your first name, city, or zip code. Click **SEARCH**.
To provide you with a comprehensive list of possibilities, exact name matches will be shown first. Then, individuals with similar names to the name you entered will follow.

Claiming Funds
Select **CLAIM** next to the listing(s) you want to claim.
Select **CONTINUE TO FILE CLAIM** and follow the instructions provided to begin your claim.
To search for property held by other states, visit MissingMoney.com.

***Last or Business Name:**

First Name:

Narrow your search with the following fields:

City:

Zip Code:

***Property ID:**


SEARCH

3. Enter the name of the public office under **Last or Business Name** and the location of the public office under **City**, then click [**Search**]. A list of possible claims will be pulled up.
4. Select any claims that are likely associated with the public office.

- Once all potential claims have been selected, click **[Continue to File Claim]**, then establish your relationship to the claim as owner, heir, or other similar categorization. Click **[File Claim]**.

[HOME](#)

CLAIM UNCLAIMED FUNDS



Department of
Commerce
Division of Unclaimed Funds

[BACK TO SEARCH](#)

Your Claimed Funds





[FILE CLAIM](#)

CLAIMANT RELATIONSHIP DESCRIPTIONS:

Owner: Single owner funds where the individual claimant has all rights to the funds.
Deceased Owner: Funds belonging to a deceased original owner.
Trust: A fund reported in the name of trust.
Business Open: The original owner of a fund is a corporation, partnership or sole proprietorship. Business claims included corporations, limited liability companies (LLCs), partnerships, sole proprietorships, not-for-profit organizations and all other similar entities.
Business Closed: The original owner of a fund is a corporation, partnership or sole proprietorship that is now in bankruptcy or dissolved/defunct, etc.
Government: Funds reported in the name of a state, county or government entity, college, university or school district.
Holder Refund: Holder seeks reimbursement for a previously reported item that has now been returned to the original owner directly.
CSEA (Only): To be used by Child Support Enforcement Agency (CSEA) only.

Claimed Funds

Please select the relationship that you have to each property owner:

Select an Action	Owner Name	Co-Owner Name	Reporting Business Name	Address	City	State	ZIP Code	Amount	Property ID	*Claimant Relationship
 Remove	AUDITOR STATE OF OHIO		AVAYA INC	88 E BROAD ST 4TH FLR	COLUMBUS	OH	43215	OVER \$100	3812623	- Select an opti 
 Remove	OHIO STATE AUDITOR		HP INC	88 E BROAD ST 3RD FL	COLUMBUS	OH	43215	OVER \$100	28349873	- Select an opti 

[FILE CLAIM](#)

- You will be asked for your contact information and for an electronic signature to be submitted, under penalty of perjury, with the claim and contact information; click **[Next]**.
- An email will be sent to you with a request for additional information along with a claim number to use when uploading documentation or checking on the status of a claim.
- Step 2; Review Required Document; <https://com.ohio.gov/divisions-and-programs/unclaimed-funds/claiming-funds/review-required-documents/required-documents>

Review Required Documents

Complete your Claim Form

For claims over \$3000:

- Sign and notarize the claim form.

For all claims \$2999.99 or less:

- Review the required documents and provide those to us.

Your claim form shows a list of the required documents in the middle of your claim form.

Gather the documents and provide them to us. Send any documentation that you think is relevant to your claim.

Claimant Information	
Name (if different than above)	Real Phone Number
Mailing Address	DOB or EIN
City, State, Zip	Email
Claimant's Date of Birth	

Required Documents

☐ **Personal Identification** Attach a copy of claimant's unexpired government issued photo ID, which may include a driver's license, state photo identity card, U.S. passport, or U.S. Dept of Defense ID.

☐ **Proof of TIN** Attach a copy of claimant's federal tax identification number (TIN) card or Tax Identification Number (TIN) card, or U.S. 1099 form, IRS Form 1099, or other document showing your name and the reported address.

☐ **Proof of Owner's Address or Business Relationship** Attach proof that the claimant lived or did business at the owner's address that was reported above, which may be one of the following:

- Utility bills, bank statements with an overnight account statements, paychecks, tax forms, etc.
- Rental agreement, property deed, mortgage, divorce decree, separation
- Owner's license or other state government card showing the reported address
- Postmarked envelope showing your name and the reported address
- Original or registered copy of the claimant's check (if claiming a cashier's check)
- Original gift card of claiming funds from a gift card

☐ **IRS Form 990** Attach a completed IRS Form 990 if that is signed and dated. This form is required to comply with federal law regarding tax and can be found at <https://www.irs.gov/pub/irs-soi/19-1101990.pdf>.

☐ **Notarized Signature on Claim Form** Attach a notarized claim form for claims over \$3,000.

Witness

The undersigned claimant certifies that he/she is the proper claimant in the foregoing claim, that he/she read the foregoing claim and knows the contents thereof, that the same is true and correct to the best of his/her knowledge, that the information and documents are submitted with no fraud, and that the claim is valid, and unpaid. The claimant understands that presentation of a fraudulent claim may result in criminal proceedings. The claimant further certifies that upon payment of this claim, he/she will not knowingly and willfully transfer, the State of Ohio, Division of Unclaimed Funds, officers and employees from any damages, claims or losses of any kind resulting from payment of the above claim. By signing this claim form, you are giving the Ohio Division of Unclaimed Funds permission to access confidential

Signature of Claimant: _____ Date: _____

Print Name of Claimant: _____

Co-Claimant's Signature: _____ Date: _____

Print Name of Co-Claimant: _____

Privacy Notice: The social security number (ssn) is required for IRS tax reporting purposes. It may also be the only proof to determine ownership. The SSN is confidential and protected by access rules.

It can take up to 120 days to process your claim.

A staff member submitting a claim to recover unclaimed funds on behalf of a local government entity must submit proof of authority to recover the fund as well as personal identification for themselves. Proof of authority is most usually in the form of written authority from the chief executive on letterhead or by an agency/board resolution identifying the claimant by name and authorizing him/her to recover unclaimed funds reported by the Department of Commerce on behalf of the local government entity.

Interest accrues on unclaimed funds reported to the Department of Commerce. Both principal and interest are paid out to claimants on approved claims. Annually, the Division must submit informational 1099-INT reporting to the IRS. So, while generally interest income received by a governmental entity is not taxable, the IRS requires this reporting to ensure transparency and potentially for certain other tax calculations. For this reason, the Division requires an IRS Form W9 and proof of TIN assignment to be included in the claim submission.

9. Step 3; Submit Required Documents – After claims confirmation communication;
<https://unclaimedfunds.ohio.gov/app/claim-doc-upload>

Department of Commerce
Division of Unclaimed Funds

Please Note: To upload documents, you will be asked for the Claim ID. The Claim ID is located on YOUR CLAIM FORM in the upper right-hand corner. Your claim form was emailed to you when you started your claim. If you need help finding your claim ID, please email us at claims@com.ohio.gov.

Enter your numeric case ID which can be found at the top right-hand corner of your claim form.

Claim ID: Email Address:

Re-enter ID: Re-enter Email Address:

Upload Documentation:

Drop File Here
or
ADD DOCUMENT

Drop File Here
or
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Providing Documentation

- a. After establishing the **Claimant Relationship** and **File Claim** is submitted, additional documentation will be requested to verify your identity.
- b. Your relationship to the claim drives the type of documentation needed to verify the identity of the claimant.
- c. Files, either for existing claims or new claims, should be uploaded to the following portal: <https://unclaimedfunds.ohio.gov/app/claim-doc-upload>.
- d. If the claim is for more than \$3,000, the form needs to be notarized.
 - i. The claimant receives an email of the claims selected.
 - ii. The email contains a list of the claims, as well as information of the necessary documentation.
 - iii. This form will need to be notarized before submittal.

Submitting the Claim

After the files have been uploaded to verify identity, you may submit the full claim. When the claim has been verified and approved, the money will be distributed to you. This can take up to 120 days.

Accounting for Monies that Have Been Reclaimed

A public government, after initiating the recovery process of unclaimed funds, may be awarded the cash value of those unclaimed funds. The accounting treatment for unclaimed monies addressed in this bulletin relates to unclaimed receipts of a local government and is separate and distinct from the accounting treatment applied to unclaimed funds held by the local government pursuant to ORC [§ 9.39](#).

Cash Basis — Once the funds are claimed, the local government should make all reasonable efforts to return them to the original fund from which they were expended or to the fund they would have been credited to originally. The local government should consider applicable laws, resolutions, and ordinances restricting the use of the monies when originally paid to the institution or business that reported the unclaimed funds to the Department of Commerce. If the original purpose and fund can be determined, the public government should receipt the proceeds of the unclaimed monies in the proper fund, and the revenue should be recognized consistent with the substance of the underlying original transaction. Unclaimed funds that are refunds of payments made from restricted sources should be deposited into the fund from which the payment was made.

The local government should document its efforts to determine the original fund; if it is unable to do so, the governing authority should adopt a resolution noting that all reasonable efforts were exhausted, and the original source of the monies cannot be determined. If the governing authority documents those efforts, the claimed monies may then be placed in the general fund as miscellaneous revenue.

Once received, and dependent on the significance and intended use of the unclaimed moneys, the public government will request an amended certificate of estimated resources for the revenue in the fund that received the moneys, per ORC [§ 5705.36\(A\)\(3\)](#). Additionally, if the governing body intends to spend these moneys, an appropriation amendment resolution should be passed identifying intended use, per ORC [§ 5705.38\(C\)](#). No appropriation measure shall become effective until the county auditor certifies to the appropriating authority that total appropriations from each fund do not exceed either the official or amended official certificate of estimated resources per ORC [§ 5705.39](#) and ORC [§ 5705.36\(A\)\(5\)](#).

Accrual Basis — Revenue recognition should be based on the underlying substance of the original transaction, with consideration given to why the moneys became unclaimed. In addition to revenue recognition considerations, the facts and circumstances may need to be reviewed under GASB Statement No. 100, *Accounting Changes and Error Corrections*, to ensure proper financial reporting.

Generally, a receivable should be recognized when the revenue recognition criteria are met before amounts being collected (i.e., there is an enforceable legal claim). In governmental funds, revenue is recognized when available. Amounts on the registry are measurable and collectible and would generally be considered a receivable if collection is made after the revenue recognition criteria have been met; however, revenue recognition criteria should be considered.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the Auditor of State's Office at 800-282-0370.

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Ohio Auditor of State