THE VOICE OF ETHICS

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Standing Guard

Protecting public trust throughout the season of gifts, giving, and gratitude

Deck the Halls, Not Your Desk:
Holiday Gift-Giving and the Ohio Ethics Law



It's the most wonderful time of the year! Offices are decorated, holiday parties are planned, and thoughtful gifts and treats are making their way through the door. While the holiday season is certainly a time for generosity, public officials and employees should remember that not every gift belongs under the office Christmas tree.

The Ohio Ethics Law doesn't prohibit all holiday gift-giving. However, it does place some important limits on what public servants may accept, particularly when gifts come from people or businesses connected to their public agencies. Here are a few things to keep in mind before accepting that holiday surprise!

Know Who's on Your Gift List

Under the Ohio Ethics Law, public officials and employees cannot solicit or accept gifts of substantial value from prohibited sources. A prohibited source is someone who:

- Does or seeks to do business with the public agency;
- Is regulated by the public agency; or
- Has an interest in matters before the public agency.

The good news? Not every gift from these sources is off-limits! Items of nominal value, such as a coffee mug, promotional T-shirt, mouse pad, or small box of candy, may be accepted. However, a more substantial gift should be politely declined or returned.

And remember, even individual small gifts can add up. A vendor who regularly drops off cookies, donuts, or other treats throughout the year could eventually cross the line. Sometimes, it's not just the thought that counts; it's the cumulative value!

A Little Holiday Cheer Among Co-Workers

Office gift exchanges and holiday traditions are on Santa's "nice" list. Co-workers are generally not considered prohibited sources to one another, and supervisors may give gifts to their employees.

What about employees giving a gift to their supervisor? That's permitted, too, if the supervisor doesn't solicit the gift, no individual employee contributes more than a nominal amount, and nobody is pressured or coerced into participating.

In other words, a voluntary office gift exchange is one thing. A mandatory collection for the boss's holiday present is another!

Holiday Parties, Open Houses, and Dinner Invitations

'Tis the season for celebrations! Public officials and employees may generally attend holiday open houses hosted by agency vendors. The per-person value of an ordinary open house is unlikely to be substantial under the Ethics Law. However, if the event is particularly lavish, attendees should decline the invitation or pay the per-person cost.

And what about dinner with a vendor or someone who does business with your agency? There's no prohibition against socializing with anyone. However, if the meal is substantial in value, public servants should pay their own way.

When the Gift Basket Is Too Big

Imagine a company regulated by your agency sends a $150 meat and cheese gift basket to the office. Can everyone share it? Can it be used as a raffle prize at the holiday party? What about awarding it to the employee of the year?

Unfortunately, none of those options solves the problem. If a gift is substantial in value and comes from a prohibited source, it cannot be accepted, even if it is shared among employees or given away as a prize.

The same principle applies to other substantial gifts. Passing something along doesn't make an otherwise prohibited gift permissible.

Staying off Santa's "Naughty" List

A few other seasonal situations are worth keeping in mind:

- **Holiday tips**: Public officials and employees cannot accept tips or other compensation for performing their public job duties. A holiday card containing a cash tip should be returned.
- **Theater and event tickets:** If a vendor offers tickets to a concert, sporting event, or holiday performance, public servants may attend if they pay the required amount. The payment must be the higher of the tickets' face value or the amount the giver paid.
- **Financial disclosure:** If you file an annual financial disclosure statement, you may have to report gifts from certain sources, even when those sources have no connection to your public agency. Check the applicable disclosure requirements if you're unsure.

Keep the Season Bright!

The holidays are a wonderful opportunity to celebrate colleagues, build relationships, and recognize the generosity of our communities. The Ohio Ethics Law doesn't take the fun out of the season; it simply helps ensure that generosity doesn't compromise public service.

When in doubt, consider who is offering the gift, what it is worth, and whether there is a connection to your public agency. And don't forget to check with your supervisor or agency legal counsel about any additional gift policies your agency may have.

After all, the best holiday gift public servants can give Ohioans is the continued confidence that public service is being carried out with integrity. That's something worth celebrating all year long!

Can Public Employees Buy Surplus Property from Their Own Agency?

New Advisory Opinion!



Ever spotted a great deal at a government surplus auction and wondered whether you could bid on it as a public employee? Maybe a used vehicle, office furniture, electronics, or even a golf cart. Is it permissible for public officials and employees to purchase items their own public agency is selling?

According to the Ohio Ethics Commission's recently issued Advisory Opinion No. 2026-02, the answer is yes, though there are restrictions.

The opinion concluded that the Ohio Ethics Law does not automatically prohibit public officials and employees from purchasing surplus property from their own public agency. However, three conditions must be met:

No Involvement in the Sale

The public official or employee cannot have been involved in any way in matters related to the sale of the items. This includes participating in discussions, deliberations, negotiations, or decisions about the sale, as well as selecting, pricing, or securing property for the sale.

No Use of Public Position or Influence

Public officials and employees cannot use the authority or influence of their positions to secure surplus property for themselves. They must participate as members of the public, without using their public positions to obtain a personal financial benefit.

No Access to Related Confidential Information

Public officials and employees who have confidential information about surplus property cannot purchase those items from their own agency. They also cannot share confidential information with other potential purchasers. Information such as reserve prices, sealed bids, or other nonpublic details could give someone an unfair advantage.

What Might This Look Like in Practice?

The advisory opinion provides several examples to help illustrate these restrictions.

- A city councilmember who votes to approve the sale of vacant city land cannot later purchase that property.
- A village administrator who helps plan and manage an auction of village equipment cannot later purchase that equipment.
- A state employee with access to confidential information that is unavailable to other bidders cannot bid on items sold by her agency.



What About Third-Party Auction Websites?

The Advisory Opinion also addresses the potential for auction websites operated by private sector parties. For example, a county commissioner who votes to approve the sale of a surplus golf cart cannot purchase the golf cart through an online auction simply because a third-party website manages the transaction. The commissioner's involvement in authorizing the sale still creates a conflict under the Ethics Law.

Other Considerations?

Don't forget that individual public agencies may adopt policies that are more restrictive than the Ethics Law. For example, State of Ohio employees are prohibited from purchasing property being disposed of by their own employing agency. Other public agencies may have similar restrictions.

Before participating in a surplus property sale, public officials and employees should check with their agency's legal counsel to determine whether additional laws, policies, or rules apply.

The Bottom Line?

A good deal at a government surplus sale is not necessarily off-limits to public employees, but doing your homework in advance will make sure the rest of 2026 is "merry and bright!"





Hears What's Happening on The Voice of Ethics Podcast



Susan and Nick celebrate top moments from the first year of the podcast in **We've Heard it All: Our Favorite Stories, Guests, & Groaners**



Nicole Alge, city of Findlay tax agent declares "No tips on taxes!" in **No Good Deed (Needs Supplemental Compensation)**



A firefighter's outside business ignites an investigation with Miami-Dade's Radia Turay in **Fighting Fires...and Ethics Violations**



Check in for a breakout session on conferences with Chief Advisory Attorney Chris Woeste in **Conference Survival Guide**

Visit ethics.ohio.gov/ethicslaw/podcast.html, or find The Voice of Ethics on Spotify, YouTube Music, Amazon Music, Apple Podcasts, or wherever you listen.

Take care, be ethical!

Make the Nice List:
Finish Your Ethics Law Training by December 31



Santa isn't the only one checking lists this season. Complete your annual Ohio Ethics Law training before the year ends, and choose the option that fits your holiday schedule:

- **On-demand e-course**: an overview of the Ethics Law, on your time
- **Final live webinar** : December 17 at 10 AM. Register today!

Either way, you'll receive proof of completion, satisfy the annual training requirement under Governor's Ethics Executive Order 2019-11D (for financial disclosure filers and non-filers), and earn one general hour of self-study CLE credit and 1.0 contact hour of CPE for CPAs through the Ohio Accountancy Board.

Already finished? Enjoy the cocoa! Watch for our next newsletter, where we'll announce 2027 webinars, e-courses, and CLE classes. Step into 2027 feeling trained and ethical!



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