

CARROLL GENERAL HEALTH DISTRICT

CARROLL COUNTY

Audit Report

For the Years Ended December 31, 2016 and 2015





Dave Yost • Auditor of State

Board of Directors
Carroll General Health District
PO Box 98
Carrollton, Ohio 44615

We have reviewed the *Independent Auditor's Report* of the Carroll General Health District, Carroll County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2015 through December 31, 2016. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Carroll General Health District is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

August 31, 2017

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Carroll General Health District
Carroll County
For the Years Ended December 31, 2016 and 2015

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INDEPENDENT AUDITOR'S REPORT

Carroll General Health District
Carroll County
PO Box 98
Carrollton, Ohio 44615

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Carroll General Health District, Carroll County, (the District) as of and for the years ended December 31, 2016 and 2015.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory basis of accounting and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

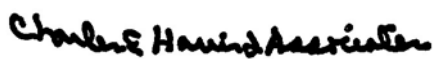
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2016 and 2015, or changes in financial position thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Carroll General Health District, Carroll County as of December 31, 2016 and 2015, and its cash receipts and disbursements for the years then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2017, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 29, 2017

Carroll County General Health District
Carroll County
Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2016

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Charges for Services	\$ 5,149	\$ 183,254	\$ 188,403
Fines, Licenses and Permits	32,588	169,686	202,274
Intergovernmental:			
Apportionments	108,378	76,000	184,378
Grants	81,274	295,271	376,545
Miscellaneous	4,511	-	4,511
<i>Total Cash Receipts</i>	<u>231,900</u>	<u>724,211</u>	<u>956,111</u>
Cash Disbursements			
Current:			
Health:			
Personal Services	92,889	377,301	470,190
Employee Fringe Benefits	41,592	152,551	194,143
Contractual Services	25,692	101,194	126,886
Equipment and Repairs	2,475	7,327	9,802
Materials and Supplies	20,317	103,141	123,458
Advertising	1,850	6,248	8,098
Remittance to State	21,805	12,010	33,815
<i>Total Cash Disbursements</i>	<u>206,620</u>	<u>759,772</u>	<u>966,392</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	25,280	(35,561)	(10,281)
Other Financing Receipts (Disbursements)			
Transfers In	24,783	8,758	33,541
Transfers Out	(8,758)	(24,783)	(33,541)
Advances In	17,619	47,039	64,658
Advances Out	(47,039)	(17,619)	(64,658)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(13,395)</u>	<u>13,395</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	11,885	(22,166)	(10,281)
<i>Fund Cash Balances, January 1</i>	<u>58,273</u>	<u>125,735</u>	<u>184,008</u>
Fund Cash Balances, December 31			
Restricted	-	103,569	103,569
Assigned	6,052	-	6,052
Unassigned	64,106	-	64,106
<i>Fund Cash Balances, December 31</i>	<u>\$ 70,158</u>	<u>\$ 103,569</u>	<u>\$ 173,727</u>

The notes to the financial statements are an integral part of this statement.

Carroll County General Health District
Carroll County
Combined Statement of Receipts, Disbursements and Changes in
Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2015

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Charges for Services	\$ 22,630	\$ 158,157	\$ 180,787
Fines, Licenses and Permits	29,507	139,604	169,111
Intergovernmental:			
Apportionments	109,378	75,000	184,378
Grants	26,653	270,218	296,871
Miscellaneous	30,096	-	30,096
<i>Total Cash Receipts</i>	<u>218,264</u>	<u>642,979</u>	<u>861,243</u>
Cash Disbursements			
Current:			
Health:			
Personal Services	93,185	327,672	420,857
Employee Fringe Benefits	39,438	130,195	169,633
Contractual Services	28,799	86,096	114,895
Equipment and Repairs	4,954	9,823	14,777
Materials and Supplies	23,550	68,712	92,262
Advertising	2,349	4,328	6,677
Remittance to State	14,383	13,488	27,871
<i>Total Cash Disbursements</i>	<u>206,658</u>	<u>640,314</u>	<u>846,972</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	11,606	2,665	14,271
Other Financing Receipts (Disbursements)			
Transfers In	8,282	-	8,282
Transfers Out	-	(8,282)	(8,282)
Advances In	6,489	17,619	24,108
Advances Out	(17,619)	(6,489)	(24,108)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(2,848)</u>	<u>2,848</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	8,758	5,513	14,271
<i>Fund Cash Balances, January 1</i>	<u>49,515</u>	<u>120,222</u>	<u>169,737</u>
Fund Cash Balances, December 31			
Restricted	-	125,735	125,735
Assigned	8,413	-	8,413
Unassigned	49,860	-	49,860
<i>Fund Cash Balances, December 31</i>	<u>\$ 58,273</u>	<u>\$ 125,735</u>	<u>\$ 184,008</u>

The notes to the financial statements are an integral part of this statement.

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 1- Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Carroll General Health District, Carroll County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include immunization clinics, inspections, public health nursing services and issuing health-related licenses and permits.

Public Entity Risk Pool

The District participates in the Public Entity Pool of Ohio (PEP), a public entity risk pool. Note 5 to the financial statements provides additional information for this entity.

The District's management believes these financial statements present all activities for which the District is financially accountable.

Note 2- Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which are organized on a fund type basis.

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

General Fund The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The District had the following significant Special Revenue Fund:

Public Home Nursing Services (PHNF) Fund – The public home nursing services (PHNF) fund accounts for and reports the receipt of fees collected and expenses associated with providing home nursing services to elderly and homebound persons.

Budgetary Process

The Ohio Revised Code requires the District to budget each fund annually.

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (continued)

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must approve estimated resources.

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2016 and 2015 budgetary activity appears in Note 3.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as leaving employment or retirement, employees are entitled to cash payouts for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

Restricted Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (continued)

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State Statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenues and appropriations in the subsequent year's appropriated budget in the General Fund.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3- Budgetary Activity

Budgetary activity for the years ending December 31, 2016 and 2015 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 274,302	\$ 256,683	\$ (17,619)
Special Revenue	779,344	732,969	(46,375)

2016 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 219,534	\$ 221,430	\$ (1,896)
Special Revenue	813,719	796,157	17,562

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 233,036	\$ 226,546	\$ (6,490)
Special Revenue	660,598	642,979	(17,619)

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 3- Budgetary Activity (continued)

2015 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 219,626	\$ 215,071	\$ 4,555
Special Revenue	690,757	661,305	29,452

Note 4- Intergovernmental Funding

The County apportions the excess of the District’s appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

Note 5 - Risk Management

Risk Pool Membership

The District is exposed to various risks of property and casualty losses, and injuries to employees. The District insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members’ deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2016 and 2015, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP’s primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP’s financial statements (audited by other auditor’s) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2016 and 2015:

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 5 - Risk Management (continued)

	<u>2016</u>	<u>2015</u>
Assets	\$42,182,281	\$38,307,677
Liabilities	<u>(13,396,700)</u>	<u>(12,759,127)</u>
Net Position	<u>\$28,785,581</u>	<u>\$25,548,550</u>

At December 31, 2016 and 2015, respectively, the liabilities above include approximately \$12.0 million and \$11.5 million of estimated incurred claims payable. The assets above also include approximately \$11.5 million and \$11.0 million of unpaid claims to be billed. The Pool's membership increased from 499 members in 2015 to 520 members in 2016. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2016, the District's share of these unpaid claims collectible in future years is approximately \$7,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2016</u>	<u>2015</u>
\$11,268	\$10,847

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 6 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% of their gross salaries and the District contributed an amount equaling 14% of participants' gross salaries. The District has paid all contributions required through December 31, 2016.

Carroll General Health District
Carroll County
Notes to the Financial Statements
For the Years Ended December 31, 2016 and 2015

Note 7 – Postemployment Benefits

Ohio Public Employees Retirement System

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. OPERS contributes 2% of the employer contribution to fund these benefits.

Note 8 - Contingent Liabilities

The District may be a defendant in lawsuits. Although management cannot presently determine the outcome of any suit, management believes that the resolution of any matter will not materially adversely affect the District's financial condition.

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor. The grantor may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

Carroll General Health District
Carroll County
PO Box 98
Carrollton, Ohio 44615

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the cash balances, receipts and disbursements by fund type of the Carroll General Health District, Carroll County (the District) as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated June 29, 2017, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a material weakness. We consider finding 2016-001 to be a material weakness.

Compliance and Other Matters

As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

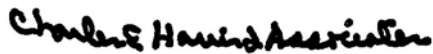
We also noted certain matters not requiring inclusion in this report that we reported to the District's management in a separate letter dated June 29, 2017.

Entity's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the District's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.
June 29, 2017

Carroll General Health District
Carroll County
Schedule of Findings
December 31, 2016 and 2015

Findings Related to the Financial Statements Required to be Reported in Accordance with GAGAS
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Finding Number: 2016-001 – Material Weakness

Audit Adjustments and Reclassifications

During audit procedures performed, errors were noted in the District’s financial statements that required audit adjustments and reclassifications as follows:

- The receipt of grants was incorrectly posted as Other revenue and Fines, Licenses and Permits revenue instead of an Intergovernmental revenue.
- The receipt of fees assessed or reimbursed for services provided was incorrectly posted as Other revenue and Intergovernmental revenue instead of Charges for Services
- The receipt of donations for various programs was incorrectly posted as Intergovernmental revenue instead of Miscellaneous revenue.
- Expenses were incorrectly posted as Other expenses instead of being classified by object as presented in the financial statements.

The accompanying financial statements and the District’s records have been adjusted to properly reflect these transactions.

Sound financial reporting is the responsibility of the District and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. We recommend the District adopt policies and procedures to identify and correct errors and omissions in a timely manner. Management can use Auditor of State guidance and the policies and procedures of its fiscal agent (Carroll County) to aid in properly identifying account classifications and preparing annual financial statements.

Management’s Response:

See Corrective Action Plan on page 15.

*Carroll General Health District
Carroll County
Schedule of Prior Audit Findings
For the Years Ended December 31, 2016 and 2015*

Finding Number	Finding Summary	Status	Additional Information
2014-001	Audit Adjustments and Reclassifications	Not Corrected	Management was not able to fully implement its new policies and procedures related to financial statement preparation and review during the audit period. Finding repeated as 2016-001.

Carroll General Health District
Carroll County
Corrective Action Plan
December 31, 2016 and 2015

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	Management plans to use more care in completing the financial statements in the future and will review all postings prior to filing in the future.	July 1, 2017	Tomi Moore, Fiscal Officer

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Dave Yost • Auditor of State

CARROLL COUNTY DISTRICT BOARD OF HEALTH

CARROLL COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 14, 2017**