



bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

VAN WERT GENERAL HEALTH DISTRICT
VAN WERT COUNTY

REGULAR AUDIT

For the Years Ended December 31, 2016 and 2015
Fiscal Years Audited Under GAGAS: 2016 and 2015



Dave Yost • Auditor of State

Board of Commissioners
Van Wert General Health District
1179 Westwood Dr. Ste 300
Van Wert, OH 45891

We have reviewed the *Independent Auditor's Report* of the Van Wert General Health District, Van Wert County, prepared by BHM CPA Group, 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 Van Wert General Health District is responsible for compliance with these laws and regulations.

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Dave Yost
Auditor of State

July 11, 2017

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Van Wert General Health District
Van Wert County, Ohio
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For the Fiscal Years Ended December 31, 2016 and 2015

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Independent Auditor's Report

Van Wert General Health District
Van Wert County
1179 Westwood Drive, Suite 300
Van Wert, Ohio 45891

To the Board of Trustees:

Report on the Financial Statements

We have audited the accompanying financial statements of the cash balance, receipts, and disbursements by fund type and related notes of the Van Wert County General Health District, Van Wert 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 opinion.

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

As described in Note 1 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 accounting basis 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 combined cash balances of the Van Wert General Health District, Van Wert County, as of December 31, 2016 and 2015, and its combined 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 May 21, 2017, on our consideration of the District's internal control over financial reporting and on 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 Standard* in considering the District's internal control over financial reporting and compliance.



BHM CPA Group, Inc.
Columbus, Ohio
May 21, 2017

Van Wert General Health District
Van Wert County
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2016

	Governmental Fund Types		Totals (Memorandum Only)
	General	Special Revenue	
Cash Receipts			
Charges for Services	\$ 59,518	\$ 437,067	\$ 496,585
Fines, Licenses, and Permits	200	57,198	57,398
Intergovernmental	400,446	75,506	475,952
Contractual Services	-	57,919	57,919
Other Revenue	-	346	346
<i>Total Cash Receipts</i>	<u>460,164</u>	<u>628,036</u>	<u>1,088,200</u>
Cash Disbursements			
Current:			
Health:			
Salaries	158,027	271,829	429,856
Fringe Benefits	187,242	29,052	216,294
Supplies	8,472	308,084	316,556
Equipment	3,845	3,699	7,544
State Remittance	30,769	8,213	38,982
Contract Repairs / Services	48,508	2,157	50,665
Travel	5,828	13,617	19,445
Rental	36,000	-	36,000
Other	4,150	9,704	13,854
<i>Total Cash Disbursements</i>	<u>482,841</u>	<u>646,355</u>	<u>1,129,196</u>
<i>Excess of Cash Receipts Over /(Under) Cash Disbursements</i>	<u>(22,677)</u>	<u>(18,319)</u>	<u>(40,996)</u>
Other Financing Receipts/(Disbursements)			
Advances In	4,627	12,530	17,157
Advances Out	(12,530)	(4,627)	(17,157)
<i>Total Other Financing Receipts/(Disbursements)</i>	<u>(7,903)</u>	<u>7,903</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	(30,580)	(10,416)	(40,996)
<i>Fund Cash Balances, January 1</i>	<u>54,083</u>	<u>99,393</u>	<u>153,476</u>
Fund Cash Balances, December 31			
Restricted	-	88,977	88,977
Assigned	12,014	-	12,014
Unassigned	11,489	-	11,489
<i>Fund Cash Balances, December 31</i>	<u>\$ 23,503</u>	<u>\$ 88,977</u>	<u>\$ 112,480</u>

See accompanying notes to the financial statements.

Van Wert General Health District
Van Wert County
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances
Governmental Funds
For the Year Ended December 31, 2015

	<u>Governmental Fund Types</u>		Totals (Memorandum Only)
	<u>General</u>	<u>Special Revenue</u>	
Cash Receipts			
Charges for Services	\$ 58,293	\$ 392,237	\$ 450,530
Fines, Licenses, and Permits	700	62,697	63,397
Intergovernmental	381,902	61,711	443,613
Contractual Services	-	58,148	58,148
Other Revenue	2,199	570	2,769
<i>Total Cash Receipts</i>	<u>443,094</u>	<u>575,363</u>	<u>1,018,457</u>
Cash Disbursements			
Current:			
Health:			
Salaries	151,731	235,892	387,623
Fringe Benefits	125,813	38,045	163,858
Supplies	7,362	278,775	286,137
Equipment	6,503	2,876	9,379
State Remittance	29,295	9,609	38,904
Contract Repairs / Services	47,178	4,725	51,903
Travel	6,283	14,935	21,218
Rental	36,000	-	36,000
Other	10,853	9,779	20,632
<i>Total Cash Disbursements</i>	<u>421,018</u>	<u>594,636</u>	<u>1,015,654</u>
<i>Excess of Cash Receipts Over /(Under) Cash Disbursements</i>	<u>22,076</u>	<u>(19,273)</u>	<u>2,803</u>
Other Financing Receipts/(Disbursements)			
Advances In	1,100	4,627	5,727
Advances Out	(4,627)	(1,100)	(5,727)
<i>Total Other Financing Receipts/(Disbursements)</i>	<u>(3,527)</u>	<u>3,527</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	18,549	(15,746)	2,803
<i>Fund Cash Balances, January 1</i>	<u>35,534</u>	<u>115,139</u>	<u>150,673</u>
Fund Cash Balances, December 31			
Restricted	-	99,393	99,393
Assigned	11,776	-	11,776
Unassigned	42,307	-	42,307
<i>Fund Cash Balances, December 31</i>	<u>\$ 54,083</u>	<u>\$ 99,393</u>	<u>\$ 153,476</u>

See accompanying notes to the financial statements.

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year 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 General Health District, Van Wert, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District's services include communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

The District's management believes these financial statements present all activities for which the District is financially accountable. The district maintains direct fiscal control over the revenues of the general and special revenue funds of the District held by the Van Wert County Treasurer with the Van Wert County Auditor serving as fiscal officer.

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 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 Funds:

Public Home Nursing Services (PHNF) Fund This fund receives fees for providing home nursing services to elderly and homebound persons.

Basis of Accounting

These financial statements follow 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). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 2 - Summary of Significant Accounting Policies (Continued)

Budgetary Process

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

Appropriations Budgetary expenditures (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 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 upon leaving employment, employees are entitled to cash payments 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.

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year 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.

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 year ending December 31, 2016 and 2015 follows:

2016 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$463,764	\$464,791	\$1,027
Special Revenue	616,311	640,566	24,255
Total	\$1,080,075	\$1,105,357	\$25,282

2016 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$530,372	\$495,371	\$35,001
Special Revenue	699,088	650,982	48,106
Total	\$1,229,460	\$1,146,353	\$83,107

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 3 - Budgetary Activity (Continued)

2015 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$441,350	\$444,194	\$2,844
Special Revenue	561,723	579,990	18,267
Total	\$1,003,073	\$1,024,184	\$21,111

2015 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$462,561	\$425,645	\$36,916
Special Revenue	649,901	595,736	54,165
Total	\$1,112,462	\$1,021,381	\$91,081

Note 4 - Deposits and Investments

As required by the Ohio Revised Code, the Van Wert County Treasurer is custodian for the District's deposits. The County's deposit and investment pool holds the District's assets, valued at the Treasurer's reported carrying amount.

Note 5 – 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 6 – Interfund Balances

Advances

Outstanding advances at December 31, 2016, consisted of \$12,530 advanced to Federal PHEP funds to provide working capital for operations or projects.

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 7 – Risk Management

Insurance

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2016, the District was part of Van Wert County who contracted with the Midwest Pool Risk Management Agency, Inc. (which is part of the Public Entity Risk Consortium (PERC)) for liability, property and crime insurance (See Note 10).

For 2016, the District's full-time employees were included with the County for workers' compensation. The County participated in the County Commissioners' Association of Ohio Workers' Compensation Group Retro Program provided by the County Commissioners' Association of Ohio Service Corporation (CCAOSC), a workers' compensation insurance purchasing pool (See Note 10).

Commercial Insurance

The District has obtained commercial insurance for general liability.

Self-Insurance

The District's full time employees are covered under the County for health insurance. The County is self-insured. The Self Insurance Fund pays covered claims to service providers, and recovers these costs from charges to other funds based on a determined cost per employee. The County has stop loss insurance coverage in place to provide protection against catastrophic or unpredictable losses.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The District's 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 and 2015.

Note 9 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes 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 of both the traditional pension and the combined plans. OPERS contributes 2 percent of the employer contribution to fund these benefits.

Van Wert General Health District
Van Wert County
Notes to the Financial Statements
For the Year Ended December 31, 2016 and 2015

Note 10 – Insurance Pools

A. Midwest Pool Risk Management Agency, Inc. The Midwest Pool Risk Management Agency, Inc., (the Pool) is an Ohio nonprofit corporation established by five counties for the purpose of establishing a risk-sharing insurance program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by the Pool. Coverage includes comprehensive general liability, automobile liability, certain property insurance, and public officials' error and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Pool are managed by an elected board of not more than five trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of the Pool is limited to its voting authority and any representation it may have on the board of trustees. Effective December 1, 2005, the Entity joined a Public Entity Risk Consortium (PERC) (super pool) which consists of seven (7) pool risk groups including the Agency.

B. The County Commissioners' Association of Ohio Service Corporation Van Wert County participated in the Group Retrospective Rating plan ("Group Retro") which is a performance-based incentive program designed to reward a group of similar employers who are effectively managing safety and workers' comp claims. This reward is in the form of rebates which are based upon the group achieving lower than average claims experience in a given year. Group Retro guidelines are outlined in OAC 4123-17-73 and 68.

Each group is organized through a BWC-certified sponsor who is responsible for screening potential group retro members based upon safety and claims management criteria established by the Group. The group sponsor must provide education and communication to group members on safety and reducing workplace injuries, and must submit a safety plan each year to be approved by the BWC.

Group retrospective rating member employers initially pay their individual experience rated premium to the BWC as if they were not in a retro group. The total of the individual premiums for the group members is the "standard premium" of the group. 12 months after the end of the policy year, the BWC will calculate the group retrospective premium, based upon developed incurred claim losses of the entire group. The BWC will then compare the group retrospective premium to the standard premium. If the retrospective premium is lower than the standard premium, group members will receive a rebate of the difference. If the retrospective premium is higher, each group member will be charged an assessment to cover the shortfall. This calculation is done again at 24 and 36 months, providing a financial incentive for group members to continuously work on safety and claims management.

Note 11 – Contingent Liabilities

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. 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.



**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Required by *Government Auditing Standards***

Van Wert General Health District
Van Wert County
1179 Westwood Drive, Suite 300
Van Wert, Ohio 45891

To the Board of Trustees:

We have audited, in accordance with the 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 the Van Wert General Health District, Van Wert 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 May 21, 2017, wherein we noted the District followed financial reporting provisions that 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 opinion 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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

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*.

Purpose of this Report

This report only describes the scope of our internal control testing 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.

A handwritten signature in black ink that reads "BHM CPA Group". The letters are cursive and somewhat stylized.

BHM CPA Group, Inc.
Columbus, Ohio
May 21, 2017

Van Wert General Health District
Van Wert County
Schedule of Prior Audit Findings
December 31, 2016 and 2015

Finding Number	Finding Summary	Fully Corrected?	Not Corrected; Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2014-001	Financial Statement Classifications	Yes	Fully Corrected

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Dave Yost • Auditor of State

VAN WERT GENERAL HEALTH DISTRICT

VAN WERT 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
JULY 25, 2017**