



**PUBLIC HEALTH SERVICES COUNCIL OF OHIO
DEFIANCE COUNTY**

BASIC AUDIT

FOR THE YEARS ENDED DECEMBER 31, 2019-2017

OHIO AUDITOR OF STATE KEITH FABER



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Public Health Services Council
Defiance County
1 Avalon Road
Mount Vernon, Ohio 43050

We have completed certain procedures in accordance with Ohio Rev. Code Section 117.01(G) to the accounting records and related documents of the Public Health Services Council, Defiance County, (the Council) for the years ended December 31, 2017, 2018 and 2019.

Our procedures were designed solely to satisfy the audit requirements of Ohio Rev. Code Section 117.11(A). Because our procedures were not designed to opine on the Council's financial statements, we did not follow *generally accepted auditing standards*. We do not provide any assurance on the Council's financial statements, transactions or balances for the years ended December 31, 2017, 2018 and 2019.

The Council's management is responsible for preparing and maintaining its accounting records and related documents. Our responsibility under Ohio Rev. Code Section 117.11(A) is to examine, analyze and inspect these records and documents.

Based on the results of our procedures, we found the following significant compliance or accounting issues to report.

Current Year Observations

1. The Council does not have a public records policy required by Ohio Rev. Code §149.43(E)(2). Failure to maintain a public records policy could result in not properly providing records for public inspection, improperly handling of public records requests, or inadvertently providing information that is confidential and not subject to public record requests.
2. The Council included a 2020 payable amount of \$512 in the December 31 Cash Balance on the 2019 cash basis financial report.

The Council should implement procedures to verify that no payables are included on the annual cash basis report in order to maintain the most accurate information being made available to financial statement users.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State

Columbus, Ohio

October 7, 2020

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OHIO AUDITOR OF STATE KEITH FABER



PUBLIC HEALTH SERVICES COUNCIL OF OHIO

DEFIANCE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/5/2020

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This report is a matter of public record and is available online at
www.ohioauditor.gov