



OHIO AUDITOR OF STATE  
**KEITH FABER**





**WILLIAMS COUNTY DISTRICT BOARD OF HEALTH  
WILLIAMS COUNTY  
DECEMBER 31, 2020**

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# OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Williams County District Board of Health  
Williams County  
310 Lincoln Avenue  
Montpelier, Ohio 43543-0146

To the Members of the Board:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Williams County District Board of Health, Williams County, Ohio (the Board of Health).

### ***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 Board of Health'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 Board of Health's internal control. Accordingly, we express no such 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 Board of Health 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 Board of Health 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 Board of Health, as of December 31, 2020, and the respective changes in financial position thereof for the year 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, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Board of Health, 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.

***Emphasis of Matter***

As discussed in Note 12 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Board of Health. We did not modify our opinion regarding this matter.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2021, on our consideration of the Board of Health'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 Board of Health's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 20, 2021

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**WILLIAMS COUNTY DISTRICT BOARD OF HEALTH  
WILLIAMS COUNTY  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS  
AND CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2020**

	General	Special Revenue	Totals (Memorandum Only)
<b>Cash Receipts</b>			
State Funds	\$32,158	\$22,223	\$54,381
Federal Funds	40,523	728,008	768,531
Taxes	639,289		639,289
Charges for Services	183,006		183,006
Fines, Licenses and Permits		189,803	189,803
Intergovernmental:			
Apportionments	83,604		83,604
Grants		159,000	159,000
Contractual Services	99,936	279,978	379,914
Other Receipts	24,340	12,316	36,656
<i>Total Cash Receipts</i>	<u>1,102,856</u>	<u>1,391,328</u>	<u>2,494,184</u>
<b>Cash Disbursements</b>			
Salaries	349,963	735,034	1,084,997
Medicare	5,374	8,975	14,349
Public Employee's Retirement	48,227	93,930	142,157
Workers' Compensation	2,743	3,494	6,237
Capital Assets/Vehicles	11,298		11,298
Auditing Fees	5,740		5,740
Contractual Services	95,376	277,970	373,346
Equipment/Computers and Maintenance	20,000	40,801	60,801
Insurance	105,648	105,474	211,122
Other Expenses	29,107	13,125	42,232
Retirement	33,129	22,032	55,161
Remittance to State	40,849	15,410	56,259
Supplies and Postage	98,095	22,185	120,280
Advertising and Printing	38,593	4,175	42,768
Travel and Expenses	7,815	16,611	24,426
<i>Total Cash Disbursements</i>	<u>891,957</u>	<u>1,359,216</u>	<u>2,251,173</u>
<i>Excess of Receipts Over Disbursements</i>	<u>210,899</u>	<u>32,112</u>	<u>243,011</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	39,412	114,000	153,412
Transfers Out	(114,000)	(39,412)	(153,412)
Advances In	33,000	80,000	113,000
Advances Out	(80,000)	(33,000)	(113,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(121,588)</u>	<u>121,588</u>	<u></u>
<i>Net Change in Fund Cash Balances</i>	89,311	153,700	243,011
<i>Fund Cash Balances, January 1</i>	<u>684,853</u>	<u>119,685</u>	<u>804,538</u>
<i>Fund Cash Balances, December 31</i>	<u>\$774,164</u>	<u>\$273,385</u>	<u>\$1,047,549</u>

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

**Williams County District Board of Health**

*Williams County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Williams County District Board of Health, Williams County, Ohio (the Board of Health) as a body corporate and politic. A nine-member Board and a Health Commissioner govern the Board of Health. The Board of Health's services include recording of vital statistics; inspection of food services facilities, water, wells, sewers, campgrounds, and trailer parks; public health and home nursing services; and investigation of complaints made to the Board of Health concerning the health and welfare of the County.

***Public Entity Risk Pool***

The Board of Health participates in a public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

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

***Fund Accounting***

The Board of Health 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 Board of Health 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 Board of Health 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 Board of Health had the following significant Special Revenue Fund:

***Environmental Health Fund*** This fund receives fees generated by licenses for the following programs: food service operations, retail food service for providing home nursing services to elderly and homebound persons.

**Williams County District Board of Health**  
*Williams County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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***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.

***Budgetary Process***

The Ohio Revised Code requires the Board of Health 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 Board of Health 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 Board of Health 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 2020 budgetary activity appears in Note 3.

***Capital Assets***

The Board of Health 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 Board of Health must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

**Williams County District Board of Health**

*Williams County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2020*

*(Continued)*

***Nonspendable*** The Board of Health classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Board of Health.

***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 Board of Health 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.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

***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 Board of Health 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2020 follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,106,572	\$1,142,268	\$35,696
Special Revenue	1,632,468	1,505,328	(127,140)
Total	<u>\$2,739,040</u>	<u>\$2,647,596</u>	<u>(\$91,444)</u>

**Williams County District Board of Health**  
*Williams County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,512,587	\$1,087,758	\$424,829
Special Revenue	1,579,393	1,400,975	178,418
Total	\$3,091,980	\$2,488,733	\$603,247

**Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Williams County Treasurer is custodian for the Board of Health’s deposits. The County’s deposit and investment pool holds the Board of Health’s assets, valued at the Treasurer’s reported carrying amount.

**Note 5 – Intergovernmental Funding and Property Taxes**

***Intergovernmental Funding***

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

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Board of Health is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include credits and/or deduction amounts the State pays as Other Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Board of Health.

**Williams County District Board of Health**  
*Williams County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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**Note 6 – Interfund Balances**

***Advances***

Outstanding advances due to the General Fund at December 31, 2020, consisted of \$30,000 advanced to the COVID-19 Contact Tracing Grant Fund, \$30,000 to the COVID-19 Contact Tracing Supplemental Grant Fund, \$68,000 to the Women, Infants and Children Fund, \$19,500 to the Preventative Health Infrastructure Grant Fund, and \$17,500 to the Highway Safety Fund, to provide working capital for operations.

***Transfers***

The Board of Health transferred \$114,000 to the Environmental Health Fund from the General Fund to provide working capital for operations. Also, with the approval of the Ohio Department of Health, the Board of Health transferred \$10,867 from the Immunization Grant Fund and \$28,545 from the Material and Child Health Program Fund to the General Fund to close out unused grant funds.

**Note 7 – Risk Management**

***Risk Pool Membership***

The Board of Health is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the Board of Health’s policy. The Pool covers the following risks:

- General liability and casualty;
- Public official’s liability;
- Cyber;
- Law enforcement liability;
- Automobile liability;
- Vehicles;
- Property; and
- Equipment breakdown.

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31:

	<u>2020</u>
Cash and investments	\$40,318,971
Actuarial liabilities	\$14,111,510

**Williams County District Board of Health**  
*Williams County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

**Note 8 – Defined Benefit Pension Plan**

***Ohio Public Employees Retirement System***

The Board of Health 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 percent of their gross salaries, and the Board of Health contributed an amount equaling 14 percent of participants’ gross salaries. The Board of Health has paid all contributions required through December 31, 2020.

**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. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2020. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2020.

**Note 10 – Contingent Liabilities**

Amounts grantor agencies pay to the Board of Health 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.

**Note 11 – Fund Balances**

Included in fund balance are amounts the Board of Health cannot spend, including the balance of unclaimed monies, which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Total
Nonspendable:			
Unclaimed Monies	\$1,062		\$1,062
Outstanding Encumbrances	81,801	\$2,347	84,148
Total	\$82,863	\$2,347	\$85,210

The fund balance of special revenue funds is either restricted or committed. These restricted and committed amounts in the special revenue funds would include the outstanding encumbrances. In the General fund, outstanding encumbrances are considered assigned.

**Williams County District Board of Health**  
*Williams County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2020*  
*(Continued)*

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**Note 12 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Board of Health. In addition, the impact on the Board of Health's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.



# OHIO AUDITOR OF STATE KEITH FABER



One Government Center, Suite 1420  
Toledo, Ohio 43604-2246  
(419) 245-2811 or (800) 443-9276  
NorthwestRegion@ohioauditor.gov

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

Williams County District Board of Health  
Williams County  
310 Lincoln Avenue  
Montpelier, Ohio 43543-0146

To the Members of the Board:

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 for each governmental fund type combined total as of and for the year ended December 31, 2020, and related notes of the Williams County District Board of Health, Williams County, Ohio (the Board of Health) and have issued our report thereon dated August 20, 2021, wherein we noted the Board of Health followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the Board of Health.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Board of Health's internal control over financial reporting (internal control) as a basis for designing 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 Board of Health'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 Board of Health'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 2020-001 to be a material weakness.

***Compliance and Other Matters***

As part of reasonably assuring whether the Board of Health'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 financial statements. 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*.

***Board of Health's Response to Finding***

The Board of Health's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not subject the Board of Health's response to the auditing procedures applied in the audit of the financial statements 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 Board of Health's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Board of Health's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 20, 2021

**WILLIAMS COUNTY DISTRICT BOARD OF HEALTH  
WILLIAMS COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2020**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2020-001**

**Material Weakness – Financial Reporting**

In our audit engagement letter, as required by AU-C Section 210, *Terms of Engagement*, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C section 210, paragraphs .A14 & .A16.

The following errors were identified:

- Line item classifications did not agree to the accounting records for the following funds and line items:
  - o General fund:
    - Beginning fund cash balance was understated by \$85,450.
    - Other Receipts cash receipts were understated by \$271.
    - Transfers In were understated by \$791.
    - Insurance cash disbursements were understated by \$94,350.
    - Remittance to State cash disbursements were understated by \$25,849.
    - Supplies and Postage cash disbursements were understated by \$57,246.
    - Other Expenses cash disbursements were overstated by \$76,541.
    - Retirement cash disbursements were overstated by \$14,081.
    - Advertising and Printing cash disbursements were overstated by \$59,502.
    - Travel and Expenses cash disbursements were overstated by \$30,778.
    - Ending fund cash balance was understated by \$89,969.
  - o Special Revenue funds:
    - Beginning fund cash balance was overstated by \$85,117.
    - Insurance cash disbursements were understated by \$105,473.
    - Remittance to State cash disbursements were overstated by \$6,622.
    - Supplies and Postage cash disbursements were understated by \$6,775.
    - Other Expenses cash disbursements were overstated by \$92,349.
    - Retirement cash disbursements were understated by \$8,907.
    - Advertising and Printing cash disbursements were overstated by \$18,010.
    - Travel and Expenses cash disbursements were understated by \$12,436.
    - Transfers Out was understated by \$791.
    - Ending fund cash balance was overstated by \$102,518.
- Budgetary amounts reported in the notes to the financial statements did not agree to Board approved amounts and those reported in the accounting systems as follows:
  - o Budgeted receipts reported in the “2020 Budgeted vs. Actual Receipts” footnote did not agree to approved budgetary documents. Budgeted receipts were understated for Special Revenue funds by \$258,042.
  - o Actual receipts reported in the “2020 Budgeted vs. Actual Receipts” footnote did not agree to cash receipts plus transfers in per the financial statements. Actual receipts were understated for the General fund by \$1,062 and overstated for Special Revenue funds by \$60,000.
  - o Appropriation authority reported in the “2020 Budgeted vs. Actual Budgetary Basis Expenditures” footnote did not agree to approved budgetary documents. Appropriation authority was understated for the General and Special Revenue funds by \$180,509 and \$479,476, respectively.

- Budgetary expenditures reported in the “2020 Budgeted vs. Actual Budgetary Basis Expenditures” footnote did not agree to cash disbursements plus transfers out per the financial statements plus outstanding encumbrances. Budgetary expenditures were overstated for the General fund by \$52,086 and understated for the Special Revenue funds by \$373,798.

These errors were not identified and corrected prior to the Board of Health preparing its financial statements due to deficiencies in the Board of Health's internal controls over financial statement monitoring. The accompanying financial statements and notes to the financial statements have been adjusted to correct these errors. Failure to complete accurate financial statements could lead to the Board of Health making misinformed decisions.

To help ensure the Board of Health's financial statements and notes to the financial statements are complete and accurate, the Board of Health should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Financial Officer and members of the Board of Health, to help identify and correct errors and omissions.

**Officials' Response:**

Management is aware and understands the importance of the information presented on the financial statements and will ensure these errors will be accurately identified and reported.

# OHIO AUDITOR OF STATE KEITH FABER



**WILLIAMS COUNTY DISTRICT BOARD OF HEALTH**

**WILLIAMS 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 9/9/2021**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)