



OHIO AUDITOR OF STATE
KEITH FABER



**ADAMS COUNTY DISTRICT BOARD OF HEALTH
ADAMS COUNTY
DECEMBER 31, 2021**

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INDEPENDENT AUDITOR'S REPORT

Adams County District Board of Health
Adams County
923 Sunrise Ave
West Union, Ohio 45693

To the Board of Trustees:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Adams County District Board of Health, Adams County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying 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, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

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* section of our report, the accompanying financial statements 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, 2021, or the changes in financial position thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the District on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

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 Authority. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted to opine on the financial statements as a whole.

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

The schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's 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.



Keith Faber
Auditor of State
Columbus, Ohio
November 1, 2022

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ADAMS COUNTY DISTRICT BOARD OF HEALTH

ADAMS COUNTY

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property Taxes	\$251,811	\$0	\$251,811
Fees	59,253	588,012	647,265
Fines, Licenses and Permits	0	101,610	101,610
Intergovernmental:			
Grants	7,239	924,262	931,501
Other Receipts	16,246	72,623	88,869
Contractual Service	124,820	376,548	501,368
<i>Total Cash Receipts</i>	<u>459,369</u>	<u>2,063,055</u>	<u>2,522,424</u>
Cash Disbursements			
Current:			
Health:			
Salaries	231,225	889,167	1,120,392
Supplies	14,634	582,928	597,562
Travel and Expenses	0	12,147	12,147
Employee Benefits	139,485	186,343	325,828
State Share - Fees	24,297	9,309	33,606
Contracted Services	23,121	210,408	233,529
Other	34,036	62,259	96,295
Equipment	1,662	72,797	74,459
<i>Total Cash Disbursements</i>	<u>468,460</u>	<u>2,025,358</u>	<u>2,493,818</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(9,091)</u>	<u>37,697</u>	<u>28,606</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	127,649	127,649
Transfers Out	(127,649)	0	(127,649)
Advances In	50,069	76,400	126,469
Advances Out	(76,400)	(50,069)	(126,469)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(153,980)</u>	<u>153,980</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(163,071)	191,677	28,606
<i>Fund Cash Balances, January 1</i>	<u>377,302</u>	<u>696,844</u>	<u>1,074,146</u>
<i>Fund Cash Balances, December 31</i>	<u>\$214,231</u>	<u>\$888,521</u>	<u>\$1,102,752</u>

See accompanying notes to the financial statements. 5

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Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Adams County District Board of Health, Adams 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 communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the District issues health-related licenses and permits.

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 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:

School Nursing Services (SNS) Fund This fund receives fees for providing nursing services to the county school districts.

Rural Health Opioid Program (RHOP) Fund This fund receives Federal grant money to aid in the treatment of opiate addiction.

Comprehensive Opioid Abuse Program (COAP) Fund This fund receives Federal grant money to implement comprehensive efforts to identify, respond to, treat, and support those impacted by the opioid epidemic.

Public Health Infrastructure (PHI) Fund This Funds receives Federal Grant money to battle COVID 19 and any effects around it.

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

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 (C). 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 (C) permit.

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 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 2021 budgetary activity appears in Note 4.

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:

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Nonspendable The District 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 District and the nonspendable portion of the corpus in permanent funds.

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.

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 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.

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

Note 3

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in the General fund by \$52,080, in the Creating Communities fund by \$44,395, and in the Appalachian Hope Van fund by \$6 for the year ended December 31, 2021. Also contrary to Ohio law, at December 31, 2021, appropriations in the Rural Health Opioid fund exceeded estimated resources by \$6,228.

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 4 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021, follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$372,546	\$509,438	\$136,892
Special Revenue	1,992,696	2,267,104	274,408
Total	<u>\$2,365,242</u>	<u>\$2,776,542</u>	<u>\$411,300</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$629,825	\$681,905	(\$52,080)
Special Revenue	2,222,411	2,128,464	93,947
Total	<u>\$2,852,236</u>	<u>\$2,810,369</u>	<u>\$41,867</u>

Note 5 – Deposits and Investments

As required by the Ohio Revised Code, the Adams 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 6 – Intergovernmental Funding and Property Taxes

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.

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

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 District 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.

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

Note 7 – Interfund Balances

Outstanding advances at December 31, 2021, consisted of \$26,400 advanced to Public Health Workforce, Rural Community Opioid Response, and COVID-19 Enhanced Operations funds to provide working capital for operations or projects.

Note 8 – Risk Management

Risk Pool Membership

The Adams County District 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 District’s policy. The Pool covers the following risks:

- Public official’s liability
- Cyber
- Law Enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

	<u>2021</u>
Cash and investments	\$41,996,850
Actuarial liabilities	\$14,974,099

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

Note 9 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The 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 percent of their gross salaries, and the District contributed an amount equaling 14 percent of participants’ gross salaries. The District has paid all contributions required through December 31, 2021.

Note 10 – 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 2021. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 11 – Fund Balances

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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	Special		Total						
	General	Revenue							
Outstanding Encumbrances	9,396	53,037	62,432						
Total	\$9,396	\$53,037	\$62,432						

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

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-

Adams County District Board of Health

Adams County

Notes to the Financial Statements

For the Year Ended December 31, 2021

19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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**ADAMS COUNTY DISTRICT BOARD OF HEALTH
ADAMS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED 2021**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Preventative Health and Health Services Block Grant	93.991	3870	158,868
Public Health Workforce	93.354	3GN0	29,308
Coronavirus Response	93.354	3GN0	13,492
Total Public Health Emergency Response			42,800
COVID-19 Enhanced Operations	93.323	3HP0	13,247
COVID-19 Contact Tracing Supplemental	93.323	3920	25,081
Total Epidemiology and Laboratory Capacity for Infectious Diseases			38,328
Public Health Emergency Preparedness	93.069	3GN0	64,604
<i>Direct Program</i>			
Rural Health Outreach and Rural Network Development Program	93.912		30,260
Rural Health Outreach and Rural Network Development Program	93.912		249,293
Total Rural Health Outreach and Rural Network Development Program			279,553
Total U.S. Department of Health and Human Services			584,153
U.S. DEPARTMENT OF TREASURY			
<i>Passed Through Ohio Department of Health</i>			
Coronavirus Response Supplemental	21.019	5CV1	245,029
COVID-19 Contact Tracing	21.019	5CV1	86,726
COVID-19 Care Resource Coordination Support	21.019	5CV1	18,009
			349,764
<i>Passed Through County of Adams</i>			
COVID-19 County CARES	21.019		29,405
Total Coronavirus Relief Fund			379,169
Total U.S. Department of Treasury			379,169
U.S. DEPARTMENT OF JUSTICE			
<i>Direct Program</i>			
Comprehensive Opioid Abuse Site-Based Program	16.838		153,680
Total U.S. Department of Justice			153,680
Total Expenditures of Federal Awards			\$1,117,002

The accompanying notes are an integral part of this schedule.

**ADAMS COUNTY DISTRICT BOARD OF HEALTH
ADAMS COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Adams County Health District (the Health District) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Health District, it is not intended to and does not present the financial position or changes in net position of the Health District.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Health District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D – MATCHING REQUIREMENTS

Certain Federal programs require the Health District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health District has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E – OHIO DEPARTMENT OF HEALTH

Ohio Department of Health Grants Administration Policies and Procedures (OGAPP) Manual requires the receipts of all federal awards to be reported in addition to the reporting of the federal expenditures. The following federal funds were received from the Ohio Department of Health during the audit period.

Program	AL Number	Pass Through Number	Total Federal Receipts
Creating Healthy Communities	93.991	00110014CC0221	\$ 210,546
Public Health Workforce	93.354	00110012WF0122	\$ 27,080
Public Health Emergency Preparedness	93.069	00110012PH1221	\$ 93,853
COVID-19 Coronavirus Response	93.354	00110012CO0120	\$ 13,274
COVID-19 Contact Tracing Supplemental	93.323	00110012CT0121	\$ 24,971
COVID-19 Coronavirus Response Supplemental	21.019	00110012CO0121	\$ 108,274
COVID-19 Contact Tracing	21.019	00110012CT0120	\$ 90,883
COVID-19 Care Resource Coordination Support	21.019	00110011RC0121	\$ 5,250



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

Adams County District Board of Health
Adams County
923 Sunrise Ave
West Union, Ohio 45693

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021 and the related notes to the financial statements of the Adams County District Board of Health, Adams County, (the District) and have issued our report thereon dated November 1, 2022, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the District.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2021-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the findings identified in our audit and described in the accompanying schedule of findings and corrective action plan. The District's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
November 1, 2022

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Adams County District Board of Health
Adams County
923 Sunrise Ave
West Union, Ohio 45693

To the Board of Trustees:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Adams County District Board of Health's (the District) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of Adams County District Board of Health's major federal programs for the year ended December 31, 2021. Adams County District Board of Health's major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings.

Qualified Opinion on Preventative Health and Health Services Block Grant

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, Adams County District Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on AL# 93.991 – Preventative Health and Health Services Block Grant for the year ended December 31, 2021.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Adams County District Board of Health complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the Summary of Auditor's Results section of the accompanying schedule of findings for the year ended December 31, 2021.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on Preventative Health and Health Services Block Grant

As described in finding 2021-004 in the accompanying schedule of findings, the District did not comply with requirements regarding the Equipment and Real Property Management compliance requirement applicable to its AL #93.991 – Preventative Health and Health Services Block Grant major federal program.

Compliance with this requirement is necessary, in our opinion, for the District to comply with requirements applicable to that program.

Responsibilities of Management for Compliance

The District's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and which are described in the accompanying schedule of findings as items 2021-002 through 2021-003 and 2021-005. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the noncompliance findings identified in our audit described in the accompanying schedule of findings and corrective action plan. The District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be a material weakness and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings as item 2021-004 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings as items 2021-002 through 2021-003 and 2021-005, to be significant deficiencies.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Adams County District Board of Health
Adams County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over Compliance
Required by the Uniform Guidance
Page 4

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and corrective action plan. The District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
November 1, 2022

**ADAMS COUNTY DISTRICT BOARD OF HEALTH
ADAMS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse under GAAP, unmodified under the regulatory basis
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Qualified – AL #93.991 Unmodified – AL #21.019
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	AL #93.991 Preventative Health and Health Services Block Grant AL #21.019 Coronavirus Relief Fund
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING 2021-001

Material Weakness

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.

**FINDING 2021-001
(Continued)**

Due to deficiencies in the District's financial statement monitoring and review process, the District made the following errors:

- Special Revenue Contractual Service receipts of \$24,520 were incorrectly posted as Special Revenue Charges for Services
- A General Fund Advance In of \$69 was incorrectly posted as a General Fund Transfer In.
- Special Revenue Advances Out of \$50,000 were incorrectly posted as Special Revenue cash disbursements.
- General Fund Homestead receipts of \$6,999 were incorrectly posted as Taxes instead of Intergovernmental.
- General Fund Intergovernmental receipts of \$15,126 were incorrectly posted as General Fund Other receipts.
- Special Revenue Intergovernmental receipts of \$67,270 were incorrectly posted as Special Revenue Other receipts.
- General Fund Contractual Service receipts of \$46,598 were incorrectly posted as General Fund Other receipts.
- Special Revenue Intergovernmental receipts of \$6,904 were incorrectly posted as General Fund Other receipts.
- Special Revenue Supplies were overstated by \$6,052; Contracted Services were overstated by \$484; and Other expenditures were overstated by \$368.
- Special Revenue Contracted Services was understated and Salaries was overstated by \$18,009.
- General fund appropriations were overstated by \$7,200.
- Special Revenue appropriations were overstated by \$19,077.

The District corrected the financial statements and accounting records, where appropriate.

Failure to accurately post and report transactions could result in material errors in the District's financial statements and reduces the District's ability to monitor financial activity and to make sound decisions which effect the overall available cash positions of the District.

The District should implement controls to ensure all accounts are accurately recorded in the financial statements.

Officials Response:

See Correction Action Plan

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number: 2021-002
Assistance Listing Number and Title: AL #21.019- Coronavirus Relief Fund – Contract Tracing
Federal Award Identification Number / Year: 00110012CT0120 / 2021
Federal Agency: U.S. Department of Treasury
Compliance Requirement: Reporting
Pass-Through Entity: Ohio Department of Health
Repeat Finding from Prior Audit? No

Noncompliance / Significant Deficiency

2 CFR §1000 gives regulatory effect to the Department of Treasury for 2 CFR section 200.302 which notes the data elements for collection of financial information.

Section E2.2 of the Ohio Department of Health (ODH) Grants Administration Policy and Procedures Manual states, "Subgrantee Monthly and Quarterly Expenditure Reports must be completed and submitted via GMIS within 15 calendar days following the end of the reporting period, which is designated in the RFP." Paragraph 4 of this section further states, "the monthly or quarterly report must be based on the subrecipient's accounting records and supporting documentation, and all documents must be maintained by the subrecipient for review by ODH staff. The reporting of expenditures and revenues must be on the cash basis; thereby reporting actual expenses paid during the month or quarter."

Section E2.3 of the Ohio Department of Health (ODH) Grants Administration Policy and Procedures Manual states, "the Subrecipient Final Expense Report and any overpayments must be submitted to ODH within thirty five (35) calendar days following the end of the grant year. The Subrecipient Final Expense Report details the total expenditures for the project period. No extensions will be granted for Final Expense Reports. The information contained in this report must reflect the project accounting records and supporting documentation. Any cash balances must be returned to ODH when the Subrecipient Final Expense Report is submitted. If the cash balance owed to ODH is not returned at the close of the grant, the second and subsequent payment(s) for all other grants will be held until all outstanding cash balances are received.

The District improperly reported \$4,157 additional expenditures on the Final Expense Report than what was reflected in the District accounting records for the Coronavirus-19 Contact Tracing grant. The District should implement internal control procedures to ensure the Final Expense Report is supported by actual expenditures of the District for the report period. Procedures should include supervisory review to ensure the completeness and accuracy of the reports prior to submission.

Officials' Response:

See Corrective Action Plan

Finding Number: 2021-003
Assistance Listing Number and Title: AL #93.991 - Preventative Health and Health Services Block Grant
Federal Award Identification Number / Year: 00110014CC0221 / 2021
Federal Agency: U.S. Department of Health and Human Services

**FINDING 2021-003
(Continued)**

**Compliance Requirement:
Pass-Through Entity:
Repeat Finding from Prior Audit?**

**Allowable Costs / Cost Principles
Ohio Department of Health
No**

Noncompliance / Significant Deficiency

45 CFR part 75 gives regulatory effect to the Department of Health and Human Services for 2 CFR sections 200.420 through 200.476. These sections provide the principles to be applied in establishing the allowability of certain items of cost.

Section B2.4 of the Ohio Department of Health (ODH) Grants Administration Policy and Procedures Manual states, "Compensation must follow the Ohio Department of Administrative Services regulations and meet federal merit system or other requirements, where applicable. Federal guidelines require subrecipients to maintain Time and Activity or Time and Effort reporting to verify time worked for all employees who are charged less than 100% to a specific funding source."

The District Fiscal Officer and Health Commissioner were paid out of the Preventative Health and Health Services Block Grant federal program, in the amount of \$7,695; however, they did not maintain Time and Effort sheets that indicated the time spent working on the grant.

Failure to complete time and effort sheets could result in the District not meeting federal compliance requirements in the future and could result in questioned costs for the federal program.

The District should complete time and effort sheets for any employee who is not paid 100% from a single funding source.

Officials' Response:

See Corrective Action Plan

Finding Number:	2021-004
Assistance Listing Number and Title:	AL #93.991 - Preventative Health and Health Services Block Grant
Federal Award Identification Number / Year:	00110014CC0221 / 2021
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Equipment and Real Property Management
Pass-Through Entity:	Ohio Department of Health
Repeat Finding from Prior Audit?	No

Noncompliance / Material Weakness

45 CFR part 75 gives regulatory effect to the Department of Health and Human Services for 2 CFR section 200.313 which provides the requirements for equipment and property purchased with federal awards.

The 2017 Ohio Department of Health Grants Administrative Policies and Procedures Manual states in part that, the subgrantee must maintain procedures for managing equipment, including replacing equipment, until the transfer, replacement, or disposition of the equipment occurs, even if the grant has terminated.

The equipment management system must meet the following minimum requirements:

**FINDING 2021-004
(Continued)**

1. An accurate property record-keeping system shall be maintained for equipment costing \$1,000 or more. These records are subject to the conditions regarding retention, maintenance, and accessory. For each item of equipment, the records shall include:
 - a. A description of the equipment, including manufacturer's model number, if any
 - b. An identification number, such as the manufacturer's serial number
 - c. Asset tag number
 - d. Identification of the grant under which the equipment was acquired
 - e. The information needed to calculate the program share of the equipment
 - f. Acquisition date and unit acquisition cost
 - g. Location, use and condition of the equipment and the dates of physical inventory
 - h. All pertinent information on the ultimate transfer, replacement or disposition of the equipment
2. Equipment must be tagged with an asset tag number and marked as property of the appropriate funding project.
3. A physical inventory shall be taken and the results reconciled with the property records at least once every two years to verify the existence, current value, utilization and continued need for the equipment unless an annual inventory is specified in the program specific RFP.
4. A control system shall be in effect to ensure adequate safeguards to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment shall be investigated, fully documented, and reported to the GSU Chief in writing. It is the subgrantee's obligation to replace any lost, damaged, or stolen equipment.
5. The subgrantee shall implement adequate maintenance procedures to keep the equipment in good condition. Any program equipment determined to be inoperative shall be reported to the GSU Chief and the ODH Program Administrator who funded the purchase in writing.

The District did not maintain a listing of inventory that was purchased with Preventative Health and Health Services Block Grant funds. Furthermore, no physical inventory has been taken for equipment purchased. This could result in the misallocation of assets purchased with federal monies.

The District should prepare an inventory listing that complies with the standards outlined by the Ohio Department of Health. The District should also complete a physical inventory as required.

Officials' Response:

See Corrective Action Plan

Finding Number:	2021-005
Assistance Listing Number and Title:	AL #93.991 - Preventative Health and Health Services Block Grant Federal
Award Identification Number / Year:	00110014CC0221/2021
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Reporting
Pass-Through Entity:	Ohio Department of Health
Repeat Finding from Prior Audit?	No

Noncompliance / Significant Deficiency

45 CFR part 75 gives regulatory effect to the Department of Health and Human Services for 2 CFR section 200.302 which notes the data elements for collection of financial information.

Section E2.2 of the Ohio Department of Health (ODH) Grants Administration Policy and Procedures Manual states, "Subgrantee Monthly and Quarterly Expenditure Reports must be completed and submitted via GMIS within 15 calendar days following the end of the reporting period, which is designated in the RFP." Paragraph 4 of this section further states, "The monthly or quarterly report must be based on the subrecipient's accounting records and supporting documentation, and all documents must be maintained by the subrecipient for review by ODH staff. The reporting of expenditures and revenues must be on the cash basis; thereby reporting actual expenses paid during the month or quarter."

Section E2.3 of the Ohio Department of Health (ODH) Grants Administration Policy and Procedures Manual states, "the Subrecipient Final Expense Report and any overpayments must be submitted to ODH within thirty five (35) calendar days following the end of the grant year. The Subrecipient Final Expense Report details the total expenditures for the project period. No extensions will be granted for Final Expense Reports. The information contained in this report must reflect the project accounting records and supporting documentation. Any cash balances must be returned to ODH when the Subrecipient Final Expense Report is submitted. If the cash balance owed to ODH is not returned at the close of the grant, the second and subsequent payment(s) for all other grants will be held until all outstanding cash balances are received.

The District misstated expenditures on the March, June, and November Monthly Expenditure Report by (\$1,456), \$13,877, and \$717, respectively for the Preventative Health and Health Services Block Grant.

The District also improperly reported \$8,309 of additional expenditures on the Final Expense Report than what was reflected in the District accounting records.

The District should implement internal control procedures to ensure Monthly Expenditures Reports and the Final Expense Report are supported by actual expenditures of the District for the reporting period. Procedures should include supervisory review to ensure the completeness and accuracy of the reports prior to submission.

Officials' Response:

See Corrective Action Plan



**Adams County
Health Department**

923 Sunrise Ave.
West Union, Ohio 45693
Phone (937) 544-5547
Fax (937-544-3035)

Public Health
Prevent. Promote. Protect.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

December 31, 2021

Finding Number	Finding Summary	Status	Additional Information
2020-001	Deficiencies in financial statements monitoring and review process	Not corrected	Reissued as Finding Number 2021-001

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**Adams County
Health Department**

923 Sunrise Ave.
West Union, Ohio 45693
Phone (937) 544-5547
Fax (937) 544-3035

Public Health
Prevent. Promote. Protect.

**CORRECTIVE ACTION PLAN
2 CFR § 200.511(c)
December 31, 2021**

Finding Number:	2021-001
Planned Corrective Action:	The Adams County Board of Health is working to ensure all accounts are accurately recorded in the financial statement.
Anticipated Completion Date:	On going
Responsible Contact Person:	Amanda Fraley afraley@adamscountyhealth.org
Finding Number:	2021-002
Planned Corrective Action:	The Adams County Board of Health is working to ensure the Final Expense Report is supported by actual expenditures during the report period as well as ensuring the completeness and accuracy of the reports prior to submission.
Anticipated Completion Date:	On going
Responsible Contact Person:	Amanda Fraley afraley@adamscountyhealth.org
Finding Number:	2021-003
Planned Corrective Action:	The Adams County Board of Health is working towards time and effort tracking for any employee who is not paid 100% from a single funding source.
Anticipated Completion Date:	On going
Responsible Contact Person:	Amanda Fraley afraley@adamscountyhealth.org
Finding Number:	2021-004
Planned Corrective Action:	The Adams County Board of Health will work with grant coordinator on providing an inventory listing.
Anticipated Completion Date:	On going
Responsible Contact Person:	Amanda Fraley afraley@adamscountyhealth.org
Finding Number:	2021-005
Planned Corrective Action:	The Adams County Board of Health will work towards ensuring Monthly Expenditures Reports and the Final Expense Report are supported by actual expenditures for the reporting period as well as ensuring the completeness and accuracy of the reports prior to submission.
Anticipated Completion Date:	On going
Responsible Contact Person:	Amanda Fraley afraley@adamscountyhealth.org

OHIO AUDITOR OF STATE KEITH FABER



ADAMS COUNTY DISTRICT BOARD OF HEALTH

ADAMS 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 11/22/2022

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