



OHIO AUDITOR OF STATE
KEITH FABER



MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY

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INDEPENDENT AUDITOR'S REPORT

Meigs County District Board of Health
Meigs County
112 East Memorial Drive, Suite A
Pomeroy, Ohio 45769

To the Board of Health:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Meigs County District Board of Health, Meigs County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the years ended December 31, 2021 and 2020, 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 as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code § 117.38 and Ohio Administrative Code 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 and 2020, 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 District on the basis of the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 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.

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 § 117.38 and Ohio Administrative Code 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 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

December 14, 2022

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Meigs County District Board of Health

Meigs County

*Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)*

All Governmental Fund Types

For the Year Ended December 31, 2021

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property Taxes	\$399,473	\$0	\$399,473
Charges for Services	99,623	0	99,623
Fines, Licenses and Permits	91,322	38,730	130,052
Intergovernmental:			
Subsidies	4,459	0	4,459
Grants	194,289	657,451	851,740
Other	15,416	0	15,416
Miscellaneous	133,677	9,683	143,360
<i>Total Cash Receipts</i>	<u>938,259</u>	<u>705,864</u>	<u>1,644,123</u>
Cash Disbursements			
Current:			
Health:			
Personnel Expense	510,739	411,966	922,705
Travel/Conference	179	7,215	7,394
Supplies and Materials	70,357	156,963	227,320
Equipment	0	83,290	83,290
Contract Service	272,319	74,998	347,317
Administration	41,544	0	41,544
State Fees	33,778	3,748	37,526
<i>Total Cash Disbursements</i>	<u>928,916</u>	<u>738,180</u>	<u>1,667,096</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>9,343</u>	<u>(32,316)</u>	<u>(22,973)</u>
Other Financing Receipts (Disbursements)			
Transfers In	0	24,458	24,458
Transfers Out	(24,458)	0	(24,458)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(24,458)</u>	<u>24,458</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	(15,115)	(7,858)	(22,973)
<i>Fund Cash Balances, January 1</i>	<u>571,615</u>	<u>210,552</u>	<u>782,167</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$556,500</u></u>	<u><u>\$202,694</u></u>	<u><u>\$759,194</u></u>

See accompanying notes to the basic financial statements

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MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs 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 Meigs County District Board of Health, Meigs 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 vital statistics, communicable disease investigations, immunization clinics, environmental health services, inspections, public health nursing services, and health-related licenses and permits.

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

Public Entity Risk Pools

The District participates in the Public Entities Pool of Ohio, a public entity risk pool. Note 6 to the financial statements provides additional information for this entity. The District's management believes these financial statements present all activities for which the District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

Women, Infants, and Children (WIC) Fund This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

Infectious Disease Response Fund This fund accounts for and reports federal grant monies restricted for the purpose of responding to COVID-19 and other infectious diseases.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

MEIGS DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2021

(Continued)

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 § 117.38 and Ohio Administrative Code 117-2-03 (D) 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 fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

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

A summary of 2021 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

MEIGS DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2021

(Continued)

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 – 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	\$936,929	\$938,259	\$1,330
Special Revenue	723,439	730,322	6,883
Total	<u>\$1,660,368</u>	<u>\$1,668,581</u>	<u>\$8,213</u>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,197,182	\$954,224	\$242,958
Special Revenue	844,033	772,825	71,208
Total	<u>\$2,041,215</u>	<u>\$1,727,049</u>	<u>\$314,166</u>

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Meigs 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.

MEIGS DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2021

(Continued)

Note 5 – 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.

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 6 – Risk Pool Membership

The District 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:

- General liability and casualty
- 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

MEIGS DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2021

(Continued)

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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 8 – 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 9 – Contingent Liabilities

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

Note 10 – 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:

MEIGS DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2021

(Continued)

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Nonspendable:			
Unclaimed Monies	\$0	\$0	\$0
Corpus	0	0	0
Outstanding Encumbrances	850	34,645	35,495
Total	<u>\$850</u>	<u>\$34,645</u>	<u>\$35,495</u>

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

Note 11 – Transfers

During 2021, a transfer of \$24,458 was made from the General Fund to the Food Service Fund to subsidize operations. Transfers were made in accordance with the Ohio Revised Code.

Note 12 – Subsequent Events

On January 11, 2022, the District accepted an Ohio Department of Health Vaccination Subgrant in the amount of \$75,000. On February 8, 2022, the District accepted a contract with Ohio University in the amount of \$56,250. On September 13, 2022, the District received a notice of award for the fiscal year 2023 WIC Grant in the amount of \$167,837.

Note 13 – 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. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2020, 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.

Meigs District Board of Health*Meigs County**Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)**All Governmental Fund Types**For the Year Ended December 31, 2020*

	General	Special Revenue	Totals (Memorandum Only)
Cash Receipts			
Property Taxes	\$385,478	\$0	\$385,478
Charges for Services	81,771	0	81,771
Fines, Licenses and Permits	82,132	34,100	116,232
Intergovernmental:			
Apportionments	4,459	0	4,459
Grants	150,255	732,830	883,085
Other	14,287	7,413	21,700
Miscellaneous	54,534	13,308	67,842
<i>Total Cash Receipts</i>	<u>772,916</u>	<u>787,651</u>	<u>1,560,567</u>
Cash Disbursements			
Current:			
Health:			
Personnel Expense	403,291	345,047	748,338
Travel/Conference	294	5,007	5,301
Supplies and Materials	12,710	326,232	338,942
Contract Service	173,950	6,329	180,279
Administration	47,431	0	47,431
State Fees	19,517	3,801	23,318
<i>Total Cash Disbursements</i>	<u>657,193</u>	<u>686,416</u>	<u>1,343,609</u>
<i>Net Change in Fund Cash Balances</i>	115,723	101,235	216,958
<i>Fund Cash Balances, January 1</i>	<u>455,892</u>	<u>109,317</u>	<u>565,209</u>
<i>Fund Cash Balances, December 31</i>	<u>\$571,615</u>	<u>\$210,552</u>	<u>\$782,167</u>

See accompanying notes to the basic financial statements

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MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

Note 1 – Reporting Entity

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

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

Public Entity Risk Pools

The District participates in the Public Entities Pool of Ohio, a public entity risk pool. Note 6 to the financial statements provides additional information for this entity. The District's management believes these financial statements present all activities for which the District is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

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

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Women, Infants, and Children (WIC) Fund This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

Infectious Disease Response Fund This fund accounts for and reports federal grant monies restricted for the purpose of responding to COVID-19 and other infectious diseases.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

(Continued)

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 § 117.38 and Ohio Administrative Code 117-2-03 (D) 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 fund, function or object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end.

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

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

A summary of 2020 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

(Continued)

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 – 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	\$736,526	\$772,916	\$36,390
Special Revenue	784,791	787,651	2,860
Total	<u>\$1,521,317</u>	<u>\$1,560,567</u>	<u>\$39,250</u>

2020 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,078,545	\$658,583	\$419,962
Special Revenue	803,735	736,222	67,513
Total	<u>\$1,882,280</u>	<u>\$1,394,805</u>	<u>\$487,475</u>

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Meigs 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.

MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

(Continued)

Note 5 – 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.

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 6 – Risk Pool Membership

The District 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:

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

MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

(Continued)

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

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, 2020.

Note 8 – 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 9 – Contingent Liabilities

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

Note 10 – 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:

MEIGS COUNTY DISTRICT BOARD OF HEALTH

Meigs County

Notes to the Financial Statements

For the Year Ended December 31, 2020

(Continued)

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Nonspendable:			
Unclaimed Monies	\$0	\$0	\$0
Corpus	0	0	0
Outstanding Encumbrances	<u>1,390</u>	<u>49,806</u>	<u>51,196</u>
Total	<u>\$1,390</u>	<u>\$49,806</u>	<u>\$51,196</u>

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

Note 11 – Subsequent Events

On January 11, 2022, the District accepted an Ohio Department of Health Vaccination Subgrant in the amount of \$75,000. On February 8, 2022, the District accepted a contract with Ohio University in the amount of \$56,250. On September 13, 2022, the District received a notice of award for the fiscal year 2023 WIC Grant in the amount of \$167,837.

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. Ohio’s state of emergency ended in June, 2021 while the national state of emergency continues. During 2020, 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.

OHIO AUDITOR OF STATE KEITH FABER



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

Meigs County District Board of Health
Meigs County
112 East Memorial Drive, Suite A
Pomeroy, Ohio 45769

To the Board of Health:

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 as of and for the years ended December 31, 2021 and 2020 and the related notes to the financial statements of the Meigs County District Board of Health, Meigs County, Ohio (the District), and have issued our report thereon dated December 14, 2022, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

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 certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2021-001 and 2021-002 that we consider to be material weaknesses.

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 an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which is described in the accompanying Schedule of Findings as item 2021-003.

District's Responses 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. 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

This 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

December 14, 2022

**MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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FINDING NUMBER 2021-001

Material Weakness- Reconciliation

Sound accounting practices require that when designing the public office's system of internal control and the specific control activities, management should ensure adequate security of assets and records, and verify the existence and valuation of assets and liabilities and periodically reconcile them to the accounting records. The District is responsible for reconciling its internal records to its fiscal agent's records as the most basic and primary control process performed. Lack of completing an accurate and timely reconciliation may allow for accounting errors, theft and fraud to occur without timely detection.

The District did not maintain manual records and therefore was not able to reconcile their records to the County Auditor (fiscal agent) records. Additionally, the District did not maintain combining statements for their Special Revenue funds. The failure to reconcile to the fiscal agent monthly increases the possibility that the District will not be able to identify, assemble, analyze, classify, and record its transactions correctly or to document compliance with finance related legal and contractual requirements.

The District should record all transactions and prepare monthly reconciliation to the County Auditor's reports, including combining statements for the Special Revenue funds. Variances should be investigated, documented and corrected.

Officials' Response: The Meigs County Board of Health in good faith employed a Fiscal Officer during the Audit period (Jan. 1, 2020-May 7, 2021), who was believed to be qualified having previous governmental accounting experience from another County employer. Essential functions in the Fiscal Officer's job description include, but are not limited to: coordinate and monitor a variety of fiscal activities (i.e. obligations, purchases, expenditures and payments); ensure compliance with applicable agency, state, and/or federal regulations for agency fiscal and bookkeeping activities (i.e. auditing of accounts, recording transactions, maintaining accounts, maintaining ledgers); prepare and maintain maintenance of records, reports, studies and/or correspondence related to fiscal activities and operations (i.e. financial statements, funding information, GASB); monitor/maintain fiscal accountability for grant programs in conjunction with program managers. To their knowledge, Senior Management and the Board of Health believed the Fiscal Officer was executing these duties because reports were being submitted by the Fiscal Officer for monthly review and approval. She also prepared daily deposit records for submission to the County Auditor upon depositing funds, monthly expenditure spreadsheets (sans payroll and fringes) for the General Fund and special revenue line items for approval by the Health Commissioner and Board of Health. Meanwhile, the grant managers also are responsible for fiscal activities pertaining to their special revenue funds and are expected to maintain spreadsheets tracking revenue and expenditures. These documents were not mentioned or provided to the State Examiners during the audit by oversight of Senior Management, but can be shared if State Examiners believe the documents would revise this finding in any way. Unfortunately, the Fiscal Officer was not providing grant managers with copies of the monthly financial statements from the County Auditor, thus, reconciliation was not occurring. After the Fiscal Officer resigned effective 4PM on 5/7/22, the Administrator, who also serves as the agency's Vital Statistics Registrar, assumed fiscal duties. The Administrator discovered that the former Fiscal Officer had failed to execute the aforementioned duties in her job description with her overall performance declining in 2020 and 2021. With little to no fiscal experience or training, the Administrator began learning the job and attempting to remedy other essential functions the former Fiscal Officer failed to do. Since it was mid-year and time was constrained, the Administrator did not attempt to create spreadsheets for 2021 in the middle of 2021. However, we continued to prepare daily deposit records for submission to the County Auditor upon depositing funds and visually

**MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-001 (Continued)

Material Weakness- Reconciliation (Continued)

verified accuracy of the County Treasurer pay ins as well as monthly expenditure spreadsheets (sans payroll and fringes) for the General Fund and special revenue line items, both of which were compared to the vouchers by the Administrator and reviewed and approved by the Health Commissioner and Board of Health. In addition, the Administrator started consistently providing grant managers and Supervisors with their grant's monthly financial statements from the County Auditor with which they now compare their spreadsheets. It is noted that the Meigs County Health Dept. attempted to employ another Fiscal Officer in 2021 and 2022. After interviewing applicants, none was deemed by Senior Management as appropriate for the position. In 2022, the Administrator began using Excel spreadsheets to record and monitor obligations, purchases, expenditures and payments for all general and special funds and line items. The Administrator asked John Phillips of Charles E. Harris & Associates to review the spreadsheets to make sure we captured the data we need. Consequently, this was done since the County Auditor does not use an accounting system accessible for real-time use by County departments. It would be most helpful if she would adopt a more modern system like other counties. If the County Auditor does not adopt an accessible accounting system in the future, our agency likely will investigate investing in one to facilitate fiduciary processes. The Administrator and/or Administrative Assistant, which is an internal employee promoted to assist with fiscal duties in June 2022, reviews the monthly financial statements from the County Auditor on a monthly basis and compares her records with the records we maintain internally. Finally, the Administrator attended Finance for Local Health Department training sponsored by the Association of Ohio Health Commissioners in Nov. 2022 to enhance her understanding of our agency's fiduciary responsibilities to our stakeholders. We truly appreciate the financial support with which they have entrusted us to provide our County with the 10 Essential Public Health Services.

FINDING NUMBER 2021-002

Material Weakness- Financial Reporting

In our audit engagement letter, as required by AU-C § 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 § 210 paragraphs .A14 & .A16.

For the year ended December 31, 2020, the annual financial report filing as prepared by the Fiscal Officer and submitted in the Hinkle system did not agree to underlying accounting system reports resulting in material adjustments as follows:

- General Fund:
 - Property taxes decreased \$14,287,
 - Charges for Services increased \$5,895,
 - Fines, Licenses, and Permits increased \$79,433,
 - Intergovernmental- Grants decreased \$16,000,
 - Intergovernmental- Other decreased \$75,775,
 - Miscellaneous receipts increased \$53,010,
 - Personnel Expense decreased \$130,860,
 - Travel/Conference decreased \$3,181,
 - Supplies and Materials decreased \$2,740,

**MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-002 (Continued)

Material Weakness- Financial Reporting (Continued)

- Contract Services increased \$135,508,
- Administration increased \$30,960,
- State Fees decreased \$11,887,
- Advances-In decreased \$10,000,
- Fund Cash Balances, January 1 increased \$115,554, and
- Fund Cash Balances, December 31 increased \$120,030.
- Special Revenue Funds:
 - Charges for Services decreased \$32,183,
 - Fines, Licenses, and Permits increased \$32,183,
 - Miscellaneous receipts increased \$5,822,
 - Personnel Expense increased \$41,757,
 - Travel/Conference increased \$2,200,
 - Supplies and Materials decreased \$20,563,
 - Contract Services decreased \$124,771,
 - State Fees increased \$3,801,
 - Advances-In decreased \$4,298.
 - Fund Cash Balances, January 1 increased \$37,369, and
 - Fund Cash Balances, December 31 increased \$136,469.

These misstatements were caused by error in identifying amounts from the underlying accounting system. As a result, adjustments, with which the District's management agrees, were made to the financial statements and ledgers, and are reflected in the accompanying financial statements. Additionally, audit adjustments were also made to the footnotes to the financial statements to ensure all required disclosures were made.

The Fiscal Officer should take additional care in preparing the annual financial report for submission in the Hinkle system in order to ensure the financial statements reflect the proper amounts and classifications.

Official's Response: The Meigs County Health Board of Health utilized Charles E. Harris & Associates to compile its annual financial report for 2019 because its Fiscal Officer, who was employed in Feb. 2019, had never submitted said report. Senior Management offered to have Charles E. Harris & Associates compile the 2020 annual financial report and submit it into the Hinkle System, but the Fiscal Officer indicated that she was able to do so successfully on behalf of the Meigs County Health Dept. Senior Management and the Board of Health believed the data in the report to be correct and it was Board approved and, ultimately, submitted. Upon the Fiscal Officer's resignation in May 2021, the Administrator contacted Charles E. Harris & Associates and arranged for the auditing firm to compile the 2021 annual financial report and submit it into the Hinkle System. This occurred, but because of errors on the 2020 report, an error in the 2021 report was adjusted by the State Examiners, which the Administrator approved during the audit. The Meigs County Board of Health, upon the request of the Administrator, has already entered into an agreement with Charles E. Harris & Associates to complete its 2022 annual financial report and submit it into the Hinkle System. We are confident in the firm's ability to ensure financial statements reflect the proper amounts and classifications with assistance from the Administrator, who continues to become more familiar and hands on with fiscal processes.

**MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-003

Finding For Recovery

The Meigs County Health Department Credit Card Policy approved March 12, 2019 provides that the Fiscal Officer will monitor the usage of the card, review the itemized receipt for proper expenditure and reconcile the card statements with the purchase order as soon as possible to assure compliance with this policy and ensure that charges are allocated to the correct fund. Further, payment will be made in full at the end of each billing period. All purchases must be evidenced by an itemized receipt. The receipt must contain the vendors name, date of purchase, itemized description of purchase and unit price and extended price. Improper use of the card may result in corrective action up to and including termination of employment. In addition, the employee is personally liable for payment of improper purchases and subject to criminal prosecution. Purchases made with the card are tax exempt. The employee using the card must inform the cashier prior to making any purchases that the purchase is tax exempt and have the tax-exempt form ready for the cashier. Should employee fail to do this, the employee will be expected to repay the tax to the MCHD within a week of the charge or be in violation of MCHD procedures and subject to corrective action.

State ex rel. McClure v. Hagerman, 155 Ohio St. 320 (1951), provides that expenditures made by a governmental unit should serve a public purpose. Typically, the determination of what constitutes a “proper public purpose” rests with the judgment of the governmental entity, unless such determination is arbitrary or unreasonable. Even if a purchase is reasonable, Ohio Attorney General Opinion 82006 indicates that it must be memorialized by a duly enacted ordinance or resolution and may have a prospective effect only. Auditor of State Bulletin 2003-005 Expenditure of Public Funds/Proper Public Purpose states, in part, the Auditor of State’s Office will only question expenditures where the legislative determination of a public purpose is manifestly arbitrary and incorrect.

The Board incurred and paid \$4,072 in interest and fees related to its credit card during 2021 and 2020, combined, as Fiscal Officer Jessica Snoke did not pay off credit card statements monthly in violation of the Meigs County Health Department Credit Card Policy. Further, credit card payments included sales taxes of \$38 and \$223 of transactions for which the Fiscal officer maintained no support in violation of the Meigs County Health Department Credit Card Policy.

Under Ohio law, public officials are strictly liable for all public money received or collected by them or their subordinates under color of law. Ohio Rev. Code § 9.39; *Cordray v. Internatl. Preparatory School*, 128 Ohio St.3d 50 (2010).

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against former Fiscal Officer Jessica Snoke and her insurance company, the Public Entities Pool of Ohio, in the amount of \$4,333 and in favor of the District's General Fund in the amount of \$4,333.

Official’s Response: The Meigs County Health Dept. tries its best to be transparent and a good steward of public funds. A declared global pandemic made management of operations more challenging. It is unfortunate that a finding for recovery is necessitated based on the poor performance of a former employee and at the potential expense of our insurance company under which she was covered during her employment. However, we have already taken action to prevent further public monies being expended illegally as per the Ohio Revised Code. What happened? Former Fiscal Officer Jessica Snoke presented the Administrator with a pile of documents related to the agency’s credit card approximately 20 minutes before her resignation became effective. The Fiscal Officer had not managed the credit card per the MCHD

**MEIGS COUNTY DISTRICT BOARD OF HEALTH
MEIGS COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2021 AND 2020
(Continued)**

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)
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FINDING NUMBER 2021-003 (Continued)

Finding For Recovery (Continued)

policy for several months. The Administrator recalls Snoke stated: "I am sorry. I will pay whatever is owed." (NOTE: The policy was shared with all staff when it became effective and the Fiscal Officer retained a copy in her office.) The Administrator then noted that a significant balance was on the card and, when she began trying to figure out why, late fees and interest were detected. Partial payments were being made, but the company was applying payment first to accrued interest and late fees. The balance was paid as soon as possible via the General Fund then work began to reconcile receipts and determine what general and special revenue funds/line items needed to be expensed. Corrective Action Steps: The Administrator took possession of the MCHD credit card(s) (individual cards are issued to Senior Management and Supervisors) upon the former Fiscal Officer's resignation and all cards are kept in a secured cabinet in the Administrator's office. The credit card is only used when a vendor will not accept a check or there is insufficient time to have a check processed. The Administrator approves all uses of the card (no expenses over \$10,000 have been made which would require Board approval). Employees are reminded to present vendors with tax-exemption paperwork when the card is issued to them. The Administrator secures invoices/receipts for each purchase and provides them to the Administrative Assistant to voucher for payment immediately so that checks are ready to be mailed when the monthly statement is received. The Administrator reviews the monthly statements and approves the vouchers for payment. The Administrator also asked the credit card company to push back the due date to later in the month since the County Auditor only issues checks weekly. Finally, the agency's credit card policy was revised making the Administrator responsible for management and the policy is included in the Meigs Co. Health Dept.'s Employee Policy and Procedure Manual adopted by the Board in Aug. 2022. This manual is electronically provided to all staff, who have to review and sign off acknowledging that they have read and understand the policies and agree to comply. A paper copy of the manual is kept in the Administrator's office and an electronic copy is available on the agency's website and server for transparency.

OHIO AUDITOR OF STATE KEITH FABER



MEIGS COUNTY DISTRICT BOARD OF HEALTH

MEIGS 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 12/27/2022

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