

**NOBLE COUNTY  
HEALTH DEPARTMENT**  
NOBLE COUNTY, OHIO

**SINGLE AUDIT**

**FOR THE YEAR ENDED  
DECEMBER 31, 2021**



OHIO AUDITOR OF STATE  
KEITH FABER



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Board of Health  
Noble County Health Department  
44069 Marietta Road  
Caldwell, OH 43724

We have reviewed the *Independent Auditor's Report* of the Noble County Health Department, Noble County, prepared by Julian & Grube, Inc., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Noble County Health Department is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

October 27, 2022

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**NOBLE COUNTY HEALTH DEPARTMENT  
NOBLE COUNTY, OHIO**

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## Independent Auditor's Report

Noble County Health Department  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the Board of Health:

### Report on the Audit of the Financial Statement

#### *Opinions*

We have audited the accompanying financial statement of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Noble County Health Department, Noble County, Ohio, as of and for the year ended December 31, 2021, and the related notes to the financial statement.

#### *Unmodified Opinions on Regulatory Basis of Accounting*

In our opinion, the accompanying financial statement referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Noble County Health Department, as of and for the year ended December 31, 2021 in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as 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 statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Noble County Health Department, as of December 31, 2021, or changes in net 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 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 Statement" section of our report. We are required to be independent of the Noble County Health Department 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 statement, the financial statement is prepared by the Noble County Health Department 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 a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), to meet the requirements of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). The effects on the financial statement 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.

Though the Noble County Health Department does not intend this statement to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Our opinions on this accounting basis are in the "Unmodified Opinions on Regulatory Basis of Accounting" paragraph above.

***Emphasis of Matter***

As described in Note 13 to the financial statement, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Noble County Health Department. Our opinions are not modified with respect to this matter.

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). 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 misstatements, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Noble County Health Department'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 Statement***

Our objectives are to obtain reasonable assurance about whether the financial statement 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 generally accepted auditing standards and *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 statement.

In performing an audit in accordance with generally accepted auditing standards 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 statement, 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 statement.



- 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 Noble County Health Department'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 statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Noble County Health Department'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 for the purpose of forming opinions on the financial statement of the Noble County Health Department. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations 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 statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statement as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 28, 2022 on our consideration of the Noble County Health Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 Noble County Health Department'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 Noble County Health Department's internal control over financial reporting and compliance.



Julian & Grube, Inc.  
September 28, 2022

**Noble County Health District**  
*Noble 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)
<b>Cash Receipts</b>			
Charges for Services	\$ 25,425	\$ 608,216	\$ 633,641
Fines, Licenses and Permits	4,527	63,533	68,060
Intergovernmental:			
Apportionments	794,134	-	794,134
Grants	50	1,044,169	1,044,219
Other	4,046	-	4,046
Non-Governmental Grants	9,184	-	9,184
Miscellaneous	4,583	50,310	54,893
<i>Total Cash Receipts</i>	<u>841,949</u>	<u>1,766,228</u>	<u>2,608,177</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salary	287,962	1,066,902	1,354,864
Fringe	64,976	300,883	365,859
Contract	20,116	24,687	44,803
Travel	877	16,910	17,787
Utilities/Building Expenses	28,812	14,288	43,100
Supplies	10,143	125,838	135,981
Equipment/Capital	5,644	2,385	8,029
Other Expenses	61,083	54,644	115,727
<i>Total Cash Disbursements</i>	<u>479,613</u>	<u>1,606,537</u>	<u>2,086,150</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>362,336</u>	<u>159,691</u>	<u>522,027</u>
<b>Other Financing Receipts (Disbursements)</b>			
Advances In	55,500	102,000	157,500
Advances Out	(102,000)	(55,500)	(157,500)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(46,500)</u>	<u>46,500</u>	<u>-</u>
<i>Net Change in Fund Cash Balances</i>	315,836	206,191	522,027
<i>Fund Cash Balances, January 1</i>	<u>600,221</u>	<u>508,631</u>	<u>1,108,852</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 916,057</u>	<u>\$ 714,822</u>	<u>\$ 1,630,879</u>

*See accompanying notes to the basic financial statements*

**Noble County Health Department**  
*Noble County*  
*Combined Statement of Additions, Deductions*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Fiduciary Fund Types*  
*For the Year Ended December 31, 2021*

	<u>Fiduciary Fund Types</u>		<u>Totals (Memorandum Only)</u>
	<u>Private Purpose Trust Fund</u>	<u>Custodial</u>	
<b>Additions</b>			
Amounts Held for Employees	\$ -	\$ 248,953	\$ 248,953
<i>Total Additions</i>	<u>-</u>	<u>248,953</u>	<u>248,953</u>
<b>Deductions</b>			
Distributions on Behalf of Employees	-	248,752	248,752
<i>Total Deductions</i>	<u>-</u>	<u>248,752</u>	<u>248,752</u>
<i>Net Change in Fund Cash Balances</i>	-	201	201
<i>Fund Cash Balances, January 1</i>	<u>70</u>	<u>264</u>	<u>334</u>
<i>Fund Cash Balances, December 31</i>	<u>\$ 70</u>	<u>\$ 465</u>	<u>\$ 535</u>

*See accompanying notes to the financial statements*

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Noble County Health Department, Noble County, (the Health Department) as a body corporate and politic. A five-member Board and a Health Commissioner govern the Health Department. The Health Department’s services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the Health Department issues health-related licenses and permits.

The Health Department’s management believes these financial statements present all activities for which the Health Department is financially accountable.

The Health Department participates in the Public Entities Pool of Ohio (PEP) public entity risk pool. Note 7 to the financial statements provides additional information for this entity.

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

***Basis of Presentation***

The Health Department’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 and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all on a fund type basis.

***Fund Accounting***

The Health Department 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 Health Department 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 Health Department 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 Health Department had the following significant Special Revenue Funds:

***Coronavirus Response (COVID) Fund*** This is a Federal grant fund to support emergency response to Coronavirus Disease 2019 (COVID-19)

***Fiduciary Funds*** - Fiduciary funds include private purpose trust funds and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

The Health Department’s private purpose trust fund is for the benefit of local service agencies, individuals and schools who meet on a monthly basis to share information about the services and/or upcoming events their respective organizations provide. Additionally, they bring to the table any observation of perceived needs for the community in order that solutions may be sought.

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Health Department's custodial fund accounts for employee deductions and the employer share for health care, dental, vision and life insurance premiums.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

***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 Health Department to budget each fund annually (except certain custodial funds).

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund level of control, and appropriations may not exceed estimated resources. The Health Department Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end. The Health Department does not budget for other financing uses in the custodial fund.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources. The Health Department does not budget for other financing uses in the agency fund.

***Encumbrances*** The Ohio Revised Code requires the Health Department 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 Health Department records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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

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

***Restricted*** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

***Committed*** - The Board can *commit* amounts via formal action (resolution). The Health Department 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 Health Department 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:

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$645,000	\$841,949	\$196,949
Special Revenue	1,592,055	1,766,229	174,174
Private Purpose Trust	0	0	0
<b>Total</b>	<b>\$2,237,055</b>	<b>\$2,608,177</b>	<b>\$371,123</b>

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$545,000	\$479,613	\$65,387
Special Revenue	1,786,313	1,606,538	179,775
Private Purpose Trust	0	0	0
<b>Total</b>	<b>\$2,331,313</b>	<b>\$2,086,151</b>	<b>\$245,162</b>

**Note 4 – Deposits and Investments**

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

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

***Intergovernmental Funding***

The Noble County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the Health Department with sufficient funds for health programs. The levy generated \$794,134 in 2021. The financial statement presents these amounts as intergovernmental receipts.

**Note 6 – Interfund Balances**

Outstanding advances at December 31, 2021, consisted of \$102,000 advanced to Special Revenue funds to provide working capital for operations or projects.

**Note 7 – Risk Management**

The Health Department is exposed to various risks of property and casualty losses and injuries to employees.

The Health Department insures against injuries to employees through the Ohio Bureau of Worker’s Compensation.

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Risk Pool Membership**

The Health Department 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 (local entity'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

**Note 8 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The Health Department's thirty-one 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 postemployment 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 Health Department contributed an amount equaling 14 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2021.

***Social Security***

The Health Department's five Board of Health members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Health Department contributed an amount equal to 6.2 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2021.



**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 9 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 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 10 – Contingent Liabilities**

The Health Department is not aware of any pending litigation against the department.

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

**Note 11 – Fund Balances**

Included in fund balance are amounts the Health Department cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. The Health Department did not have any nonspendable fund balances. 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.

The fund balance of special revenue funds is either restricted or committed. These restricted or committed amounts in the special revenue funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned. At year end, the Health Department did not have any outstanding encumbrances.

**Note 12 – Subsequent Events**

The Health Department is contracted by the Educational Service Center (ESC) of Northeast Ohio to provide early childhood central intake referral system services in the Southeast Region of Ohio. This contract has been renewed annually since June of 2018. The ESC provides the Health Department with four equal payments of the total contracted amount for service each year. Any unexpended funding remaining from any grant year is rolled over into the following year. As of December 2021 there was an accumulated amount of \$31,934 in unexpended funding that the Health Department has been invoiced for from the ESC. This refund amount has been issued from the Health Department to the ESC of Northeast Ohio in January of 2022 and is thus not reflected in the 2021 annual financial report.

**Noble County Health Department**  
*Noble County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**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 2021, the Health Department received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Health Department. The impact on the Health Department's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated

During 2021, The Health Department received subgrants for COVID-19 response activities from the Ohio Department of Health. Receipts from there subgrants are recorded as special revenue grant receipts on the accompanying financial statements. Expenditures of these subgrant receipts are reflected as special revenue expenditures in the Special Revenue Funds of the accompanying financial statements.

## **SUPPLEMENTARY INFORMATION**

**NOBLE COUNTY HEALTH DEPARTMENT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	TOTAL EXPENDITURES OF FEDERAL AWARDS
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH THE OHIO DEPARTMENT OF HEALTH</b>			
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	06110012CT0121	\$ 17,780
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	06110012EO0121	85,854
<b>Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)</b>			<b>103,634</b>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	06110012CO0120	1,966
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	06110014BC1421	121,743
Family Planning Services	93.217	06110011RH1122	35,713
Public Health Emergency Preparedness	93.069	06110012PH1221	20,362
Children's Health Insurance Program	93.767	06110014BC1421	32,912
<b>Total U.S. Department of Health and Human Services</b>			<b>316,330</b>
<b>U.S. DEPARTMENT OF EDUCATION PASSED THROUGH THE OHIO DEPARTMENT OF EDUCATION</b>			
Special Education_Grants for Infants and Families	84.181	H181A190024	10,768
Special Education_Grants for Infants and Families	84.181	H181A200024	13,337
<b>Total Special Education_Grants for Infants and Families</b>			<b>24,105</b>
<b>Total U.S. Department of Education</b>			<b>24,105</b>
<b>U.S. DEPARTMENT OF TREASURY PASSED THROUGH THE OHIO DEPARTMENT OF HEALTH</b>			
COVID-19 Coronavirus Relief Fund	21.019	COVID-19 06110012CO0121	327,110
<b>Total U.S. Department of Treasury</b>			<b>327,110</b>
<b>U.S. DEPARTMENT OF AGRICULTURE PASSED THROUGH THE OHIO DEPARTMENT OF HEALTH</b>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	06110011WA1421	74,366
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	06110011WA1522	22,280
<b>Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children</b>			<b>96,646</b>
<b>Total U.S. Department of Agriculture</b>			<b>96,646</b>
<b>Total Federal Financial Assistance</b>			<b>\$ 764,191</b>

See accompanying notes to the schedule of expenditures of federal awards

**Noble County Health Department**  
*Noble County*  
*Notes to the Schedule of Expenditures of Federal Awards*  
*2 CFR 200.510(b)(6)*  
*For the Year Ended December 31, 2021*

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**Note 1 – Basis of Presentation & Summary of Significant Accounting Policies**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Noble County Health Department under programs of the federal government for the year ended December 31, 2021 and is prepared in accordance with the cash basis of accounting. 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 Noble County Health Department, it is not intended to and does not present the fund balances or changes in fund balances of the Noble County Health Department. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited to as to reimbursement.

**Note 2 – De Minimis Cost Rate**

CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The Noble County Health Department has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 3 – Subrecipients**

The Health Department did not provide funds to subrecipients during the audit period.

**Note 4 – Matching Requirements**

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

**Note 5 – Identification of Grants Received through the Ohio Department of Health**

Federal Entity:	Department of Health and Human Services
Pass-Through Entity:	Ohio Department of Health
Federal Grant:	Children’s Health Insurance Program
Federal CFDA#:	93.767
Project Number:	06110014BC1421
2021 Receipt Amount:	\$28,046.83

**Noble County Health Department**  
*Noble County*  
*Notes to the Schedule of Expenditures of Federal Awards*  
*2 CFR 200.510(b)(6)*  
*For the Year Ended December 31, 2021*

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Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations  
Federal CFDA#: 93.898  
Project Number: 06110014BC1421  
2021 Receipt Amount: \$84,346.90

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations  
Federal CFDA#: 93.898  
Project Number: 06110014BC1522  
2021 Receipt Amount: \$40,333.62

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response  
Federal CFDA#: 93.354  
Project Number: 06110012CO0120  
2021 Receipt Amount: \$10,433.75

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Epidemiology and Laboratory Capacity of Infectious Diseases  
Federal CFDA#: 93.323  
Project Number: 06110012CT0120  
2021 Receipt Amount: \$29,851.79

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Epidemiology and Laboratory Capacity of Infectious Diseases  
Federal CFDA#: 93.323  
Project Number: 06110012CT0121  
2021 Receipt Amount: \$30,000.00

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Epidemiology and Laboratory Capacity of Infectious Diseases  
Federal CFDA#: 93.323  
Project Number: 06110012EO0121  
2021 Receipt Amount: \$74,136.68

**Noble County Health Department**  
*Noble County*  
*Notes to the Schedule of Expenditures of Federal Awards*  
*2 CFR 200.510(b)(6)*  
*For the Year Ended December 31, 2021*

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Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Family Planning Services  
Federal AL#: 93.217  
Project Number: 06110011RH1021  
2021 Receipt Amount: \$28,631.39

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Maternal and Child Health Services Block Grant to States  
Federal AL#: 93.994  
Project Number: 06110011RH1021  
2021 Receipt Amount: \$4,129.50

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Family Planning Services  
Federal AL#: 93.217  
Project Number: 06110011RH1122  
2021 Receipt Amount: \$66,148.00

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Public Health Emergency Preparedness  
Federal AL#: 93.069  
Project Number: 06110012PH1221  
2021 Receipt Amount: \$30,002.28

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Public Health Emergency Preparedness  
Federal AL#: 93.069  
Project Number: 06110012PH1322  
2021 Receipt Amount: \$30,387.00

Federal Entity: Department of Health and Human Services  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: Immunization Cooperative Agreements  
Federal AL#: 93.268  
Project Number: 06110012VE0121  
2021 Receipt Amount: \$50,000.00

**Noble County Health Department**  
*Noble County*  
*Notes to the Schedule of Expenditures of Federal Awards*  
*2 CFR 200.510(b)(6)*  
*For the Year Ended December 31, 2021*

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Federal Entity: Department of the Treasury  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: COVID-19 Coronavirus Relief Fund  
Federal CFDA#: 21.019  
Project Number: 06110012CO0121  
2021 Receipt Amount: \$205,059.00

Federal Entity: Department of Agriculture  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Federal CFDA#: 10.557  
Project Number: 06110011WA1421  
2021 Receipt Amount: \$85,621.41

Federal Entity: Department of Agriculture  
Pass-Through Entity: Ohio Department of Health  
Federal Grant: WIC Special Supplemental Nutrition Program for Women, Infants, and Children  
Federal CFDA#: 10.557  
Project Number: 06110011WA1522  
2021 Receipt Amount: \$11,144.06

Federal Entity: Department of Education  
Pass-Through Entity: Ohio Department of Education  
Federal Grant: Special Education-Grants for Infants and Families  
Federal CFDA#: 84.181  
Project Number: H181A190024  
2021 Receipt Amount: \$10,768.49

Federal Entity: Department of Education  
Pass-Through Entity: Ohio Department of Education  
Federal Grant: Special Education-Grants for Infants and Families  
Federal CFDA#: 84.181  
Project Number: H181A200024  
2021 Receipt Amount: \$13,337.40



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other  
Matters Based on an Audit of the Financial Statement Performed in Accordance With  
*Government Auditing Standards***

Noble County Health Department  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the Board of Health:

We have audited, in accordance with the 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 statement of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Noble County Health Department, Noble County, Ohio, as of and for the year ended December 31, 2021, and the related notes to the financial statement and have issued our report thereon dated September 28, 2022, wherein we noted as described in Note 2 to the financial statement, the Noble County Health Department followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Furthermore, we noted as described in Note 13 to the financial statement, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statement, we considered Noble County Health Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Noble County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Noble County Health Department'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 Noble County Health Department's financial statement 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Noble County Health Department

Noble County

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards

Page 2

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Noble County Health Department's financial statement is 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 statement. 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*.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc.".

Julian & Grube, Inc.

September 28, 2022

**Independent Auditor’s Report on Compliance for Each Major Federal Program  
and on Internal Control Over Compliance Required by the Uniform Guidance**

Noble County Health Department  
Noble County  
44069 Marietta Road  
Caldwell, Ohio 43724

To the Board of Health:

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Noble County Health Department’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Noble County Health Department’s major federal programs for the year ended December 31, 2021. Noble County Health Department’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings.

In our opinion, Noble County Health Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

***Basis for Opinion on Each Major Federal Program***

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 Noble County Health Department 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 Noble County Health Department’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

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 Noble County Health Department’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 Noble County Health Department'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 Noble County Health Department'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 Noble County Health Department'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 Noble County Health Department'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 Noble County Health Department'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.

### **Report on Internal Control over Compliance**

*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 a 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. 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Noble County Health Department  
Noble County  
Independent Auditor's Report on Compliance for Each Major Federal Program  
and on Internal Control Over Compliance Required by the Uniform Guidance  
Page 2

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.

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 that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Julian & Grube, Inc.*

Julian & Grube, Inc.  
September 28, 2022

**NOBLE COUNTY HEALTH DEPARTMENT  
NOBLE COUNTY, OHIO**

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

<b>1. SUMMARY OF AUDITORS' RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinions</i>	GAAP – Adverse Regulatory - Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	COVID 19 – Coronavirus Relief Fund (ALN 21.019)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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None.

# OHIO AUDITOR OF STATE KEITH FABER



**NOBLE COUNTY HEALTH DEPARTMENT**

**NOBLE 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 11/10/2022**

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](http://www.ohioauditor.gov)