

***WYANDOT COUNTY DISTRICT BOARD OF HEALTH***

**WYANDOT COUNTY, OHIO**

**AUDIT REPORT**

**For the Year Ended December 31, 2017**







# Dave Yost • Auditor of State

Board of Health  
Wyandot County Board of Health  
127-A South Sandusky Avenue  
Upper Sandusky, Ohio 43351

We have reviewed the *Independent Auditor's Report* of the Wyandot County Board of Health, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2017 through December 31, 2017. 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 Wyandot County Board of Health is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

June 25, 2018

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**WYANDOT COUNTY DISTRICT BOARD OF HEALTH**  
**WYANDOT COUNTY, OHIO**  
**Audit Report**  
**For the year ended December 31, 2017**

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**INDEPENDENT AUDITOR'S REPORT**

Wyandot County District Board of Health  
Wyandot County  
127-A South Sandusky Avenue  
Upper Sandusky, Ohio 43351

To the Board of Health:

***Report on the Financial Statements***

We have audited the accompanying financial statements of the cash balances, receipts and disbursements by fund type, and related notes of the Wyandot County District Board of Health, Wyandot County, Ohio (the District), as of and for the year ended December 31, 2017.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this includes 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.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as our evaluation of the overall presentation of the financial statements.

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 District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

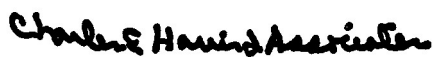
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2017, and the respective changes in financial position thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Wyandot County District Board of Health, Wyandot County, Ohio, as of December 31, 2017, for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 2.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2018, on our consideration of the District'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 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 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.



Charles E. Harris & Associates, Inc.  
May 4, 2018



**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO  
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN  
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
For the Year Ended December 31, 2017**

	Governmental Fund Types		Total - (Memorandum Only)
	General	Special Revenue	
<b>Cash Receipts:</b>			
Property Taxes	\$ 426,434	-	\$ 426,434
Charges for Services	292,991	\$ 955,007	1,247,998
Fines, License, and Permits	1,330	139,665	140,995
Intergovernmental:			
Apportionments	71,828	-	71,828
Grants	14,910	393,427	408,337
Other	154,536	104,995	259,531
Miscellaneous	14,456	38,924	53,380
<i>Total Cash Receipts</i>	976,485	1,632,018	2,608,503
<b>Cash Disbursements:</b>			
Salaries	349,921	708,236	1,058,157
Fringe Benefits	138,769	317,687	456,456
Supplies	173,972	118,073	292,045
Remittance to State	18,531	79,044	97,575
Equipment	3,058	22,575	25,633
Contracts - Services	19,178	383,375	402,553
Travel	15,850	38,270	54,120
Other	77,688	136,485	214,173
<i>Total Cash Disbursements</i>	796,967	1,803,745	2,600,712
<i>Total Cash Receipts Over/(Under) Cash Disbursements</i>	179,518	(171,727)	7,791
<b>Other Financing Sources/(Uses):</b>			
Transfers-In	13,736	256,307	270,043
Transfers-Out	(203,342)	(66,701)	(270,043)
Advances-In	50,000	-	50,000
Advances-Out	-	(50,000)	(50,000)
Repayment of County Loan	(50,000)	-	(50,000)
<i>Total Other Financing Sources/(Uses)</i>	(189,606)	139,606	(50,000)
<i>Net Change in Fund Cash Balances</i>	(10,088)	(32,121)	(42,209)
<i>Fund Balance, January 1, 2017</i>	47,595	250,856	298,451
<b>Fund Cash Balance December 31, 2017</b>			
Restricted	-	189,727	189,727
Committed	-	29,008	29,008
Assigned	37,507	-	37,507
<i>Fund Balance, December 31, 2017</i>	<u>\$ 37,507</u>	<u>\$ 218,735</u>	<u>\$ 256,242</u>

See accompanying Notes to the Financial Statements.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**1. REPORTING ENTITY**

The constitution and laws of the State of Ohio establish the rights and privileges of the Wyandot County District Board of Health, Wyandot County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District Advisory Council, made up of the Board of County Commissioners, the Chief Executive of each municipal corporation not constituting a City Health District and chairman of the Board of Trustees of each township, appoints District Board members. District's services include recording vital statistics; inspection of food service facilities, water wells and sewers; issuances of licenses and permits and public nursing services. Also, the Women, Infants and Children Program (WIC) is under the auspices of the District.

**Public Entity Risk Pool**

The District participates in a public entity risk pool (PEP Ohio). Note 7 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.

**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 fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. 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 Fund:

**Public Health Nursing Fund** - This fund receives fees for providing public health services, such as immunizations, home health visits, and school nurses.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**BASIS OF ACCOUNTING**

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

**BUDGETARY PROCESS**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. 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's Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

**2. Estimated Resources**

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

**3. Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and re-appropriated in the subsequent year.

**DEPOSITS AND INVESTMENTS**

As required by the Ohio Revised Code, the Wyandot County Treasurer is custodian for the District's cash. The County's deposit and investment pool holds the District's assets, valued at the Treasurer's reported carrying amount.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**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 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:

**1. Nonspendable**

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

**2. 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.

**3. Committed**

Board members can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Board members amend 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.

**4. Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the General Fund report all fund balances as assigned unless they are restricted or committed. In the General Fund, assigned amounts represent intended uses established by Board members or a District official delegated that authority by resolution, or by State Statute. The District may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget in the General Fund.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)**

**FUND BALANCE – (Continued)**

**5. 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.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2017 is as follows:

Fund Type	2017 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 1,019,105	\$ 1,040,221	\$ 21,116
Special Revenue	1,888,576	1,888,325	(251)

Fund Type	2017 Budgeted vs. Actual Budgetary Basis Disbursements		
	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 1,066,700	\$ 1,050,309	\$ 16,391
Special Revenue	2,137,082	1,920,446	216,636

**4. INTERGOVERNMENTAL FUNDING AND TAX LEVY**

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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$426,434 in 2017. The financial statement presents this amount as property tax receipts.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**5. RETIREMENT SYSTEM**

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2017, OPERS members contributed 10% of their wages. The District contributed an amount equal to 14% of participants' gross salaries in the year. The District has paid all contributions required through December 31, 2017.

**6. 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 of both the traditional pension and the combined plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017.

**7. RISK MANAGEMENT**

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. York Insurance Services Group, Inc. (York) functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by York. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**7. RISK MANAGEMENT – (Continued)**

	<u>2017</u>
Assets	\$44,452,326
Liabilities	(13,004,011)
Net Position	\$31,448,315

At December 31, 2017 the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million of unpaid claims to be billed. The Pool’s membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the District’s share of these unpaid claims collectible in future years is approximately \$4,000.

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>2017 Contributions to PEP</u>
\$ 6,173

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year’s contribution. Withdrawing members have no other future obligation to PEP. Also, upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

**8. 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.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY, OHIO**

**Notes to The Financial Statements  
For the Year Ended December 31, 2017**

**9. TRANSFERS**

In 2017, the District had transfers as follows:

<b>General</b>	<b><u>Transfers From:</u></b>	<b><u>Transfers To:</u></b>
	<b><u>\$ 203,342</u></b>	<b><u>\$ 13,736</u></b>
<b>Special Revenue:</b>		
Water Supply		10,000
Public Nursing		127,000
Food Service		1,000
CFHS	10,536	
MCHP Grant		15,000
Komen Fund	3,200	
Swimming Pool		342
PHEP		10,000
Reproductive Health & Wellness		30,000
Household Sewage Disposal		10,000
Federal Participation	52,500	
Home Health Trust	465	
Home Health Aid		52,965
<b>Totals</b>	<b><u>\$ 270,043</u></b>	<b><u>\$ 270,043</u></b>

The transfers noted above from the General Fund to the special revenue funds were to subsidize the operations of the respective special revenue funds. The transfers from the special revenue funds to the General Fund were to close out certain grants. The transfers from special revenue funds to other special revenue funds were to subsidize payroll in the related special revenue funds.

**10. SUBSEQUENT EVENTS**

On February 1, 2018, the Wyandot County District Board of Health ceased operations of their home health services. The employees, equipment, inventory and supplies were acquired by Hospice of Wyandot County. This entity will continue to provide home health services to the District. Formal Change of Ownership (CHOW) Forms were filed with Medicare and the Ohio Department of Health. For further information regarding continuing home health services within Wyandot County please contact Cathy Browne, Executive Director of Hospice of Wyandot County, 105 Houpt Dr., Upper Sandusky, Ohio 43351, phone (419) 294-5787, or hospicewyco@sbcglobal.net.



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wyandot County District Board of Health  
Wyandot County  
127-A South Sandusky Avenue  
Upper Sandusky, Ohio 43351

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 statements of the cash balances, receipts and disbursements by fund type of the Wyandot County District Board of Health, Wyandot County, Ohio (the District) as of and for the year ended December 31, 2017, and the related notes to the financial statements and have issued our report thereon dated May 4, 2018, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

***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) to determine the audit procedures that are appropriate in the circumstances for the purpose 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 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider finding 2017-001 to be a material weakness.

***Compliance and Other Matters***

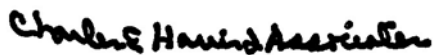
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

***Entity's Response to Finding***

The District's response to the finding identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the District's response and, accordingly, we express no opinion on it.

***Purpose of this Report***

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



***Charles E. Harris & Associates, Inc.***  
May 4, 2018

WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY

Schedule of Findings  
December 31, 2017

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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**Finding Number 2017-001 – Material Weakness**

**Financial Reporting**

The District's management is responsible for the fair presentation of the financial statements. Errors were noted in the financial statements which resulted in several audit adjustments. The more significant adjustments were as follows:

- Intergovernmental revenue of \$26,166 was recorded in the miscellaneous line item in the General Fund.
- A \$50,000 short-term loan repayment was recorded as Advances-Out rather than Repayment of County Loan.
- A Transfer-In for \$13,736, closing two grant funds and moving the funds back to the General Fund, was recorded as an Advance-In.
- A repayment of a prior year advance back to the General Fund was recorded as a Transfer-Out rather than an Advance-Out.
- The entire balance of the General Fund was reported as Unassigned, despite 2017 appropriations exceeding estimated resources in the General Fund by \$45,000 (Assigned).

The accompanying financial statements and accounting system have been adjusted to correct these errors.

To ensure the District's financial statements and notes to the statements are complete and accurate, the District should adopt policies and procedures for postings, including a final review of the statements and notes by the Administrator and Board to identify and correct errors and misclassifications in a timely manner.

**Managements' Response:**

See Corrective Action Plan

WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
 WYANDOT COUNTY, OHIO  
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS – Prepared by Management  
 December 31, 2017

FINDING NUMBER	FUNDING SUMMARY	STATUS?	ADDITIONAL INFORMATION
2016-001	Material Weakness - Financial Reporting: Various errors were noted in financial statements that required audit adjustments and reclassifications.	Partially Corrected	Repeated as Finding 2017-001

WYANDOT COUNTY DISTRICT BOARD OF HEALTH  
WYANDOT COUNTY

CORRECTIVE ACTION PLAN – Prepared by Management  
December 31, 2017

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-001	<ul style="list-style-type: none"> <li>• Intergovernmental revenue of \$26,166 was recorded in the miscellaneous line item in the General Fund. All intergovernmental revenue will be reviewed by Administrator prior to year-end and a report tendered to Wyandot County Auditor.</li> <li>• A \$50,000 short-term loan repayment was recorded as Advances-Out rather than Repayment of County Loan. All transfers, advances, and loans will be reviewed by the Administrator prior to year- end and a report tendered to Wyandot County Auditor.</li> <li>• A Transfer-In for \$13,736, closing two grant funds and moving the funds back to the General Fund was recorded as an Advance-In. All transfers, advances, and loans will be reviewed by the Administrator prior to year-end and a report tendered to Wyandot County Auditor.</li> <li>• A repayment of a prior year advance back to the General Fund was recorded as a Transfer-Out rather than and Advance-Out. All transfers, advances, and loans will be reviewed by the Administrator prior to year- end and a report tendered to Wyandot County Auditor.</li> <li>• The entire balance of the General Fund was reported as Unassigned, despite 2017 appropriations exceeding estimated resources in the General Fund by \$45,000 (Assigned). All appropriation balances will be discussed with the Wyandot County Auditor prior to year-end to avoid exceeding estimated resources.</li> </ul>	Immediately	Barb Mewhorter, Fiscal Officer

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# Dave Yost • Auditor of State

WYANDOT COUNTY DISTRICT BOARD OF HEALTH

WYANDOT COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 5, 2018