

**TUSCARAWAS COUNTY
HEALTH DEPARTMENT**

TUSCARAWAS COUNTY, OHIO

**Financial Statement
(Audited)**

**For the Year Ended
December 31, 2019**



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

Board of Health
Tuscarawas County Health Department
897 East Iron Ave.
Dover, Ohio 44622

We have reviewed the *Independent Auditor's Report* of the Tuscarawas County Health Department, Tuscarawas County, prepared by Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. 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 Tuscarawas County Health Department is responsible for compliance with these laws and regulations.

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Keith Faber
Auditor of State
Columbus, Ohio

November 17, 2020

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**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY, OHIO**

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Independent Auditor's Report

Tuscarawas County Health Department
Tuscarawas County
897 E. Iron Ave
Dover, Ohio 44622

To the Board of Health:

Report on the Financial Statement

We have audited the accompanying financial statement of the cash balances, receipts and disbursements by fund type, and related notes of the Tuscarawas County Health Department, Tuscarawas County, Ohio, as of and for the year ended December 31, 2019.

Management's Responsibility for the Financial Statement

Management is responsible for preparing and fairly presenting this financial statement in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statement is free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Tuscarawas County Health Department's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Tuscarawas County Health Department's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

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

As described in Note 2 of the financial statement, the Tuscarawas County Health Department prepared this financial statement 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 statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the Tuscarawas 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(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 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 Tuscarawas County Health Department as of December 31, 2019, and the respective changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Tuscarawas County Health Department, Tuscarawas County as of December 31, 2019, 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.

Emphasis of Matter

As discussed in Note 11 in the financial statement, the impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Tuscarawas County Health Department. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2020, on our consideration of the Tuscarawas County Health Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Tuscarawas County Health Department's internal control over financial reporting and compliance.

Julian & Grube, Inc.

Julian & Grube, Inc.
September 10, 2020

Tuscarawas County Health Department
Tuscarawas County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2019

| | Governmental Fund Types | | | Totals |
|---|-------------------------|--------------------|------------------|--------------------|
| | General | Special Revenue | Capital Projects | (Memorandum Only) |
| Cash Receipts | | | | |
| Property Taxes | \$1,232,319 | - | - | \$1,232,319 |
| Charges for Services | 149,410 | 1,215,527 | - | 1,364,937 |
| Fines, Licenses and Permits | - | 503,263 | - | 503,263 |
| Intergovernmental: | | | | |
| Apportionments | 25,000 | - | 25,000 | 50,000 |
| Grants | 117,584 | 877,443 | - | 995,027 |
| Other | 177,340 | 7,647 | - | 184,987 |
| Miscellaneous | 76,788 | 166,171 | - | 242,959 |
| <i>Total Cash Receipts</i> | <u>1,778,441</u> | <u>2,770,051</u> | <u>25,000</u> | <u>4,573,492</u> |
| Cash Disbursements | | | | |
| Current: | | | | |
| Health: | | | | |
| Salaries | 470,763 | 1,552,985 | - | 2,023,748 |
| Supplies | 70,760 | 227,485 | - | 298,245 |
| Equipment | 5,513 | 210 | - | 5,723 |
| Contract Services | 173,888 | 492,972 | - | 666,860 |
| Travel | 6,299 | 11,346 | - | 17,645 |
| Remittance to State | 82,127 | 150,669 | - | 232,796 |
| Medicare | 6,608 | 21,496 | - | 28,104 |
| OPERS | 63,647 | 213,841 | - | 277,488 |
| Workers Comp | 7,930 | 8,229 | - | 16,159 |
| Other | 12,217 | 24,111 | - | 36,328 |
| Medical Insurance | 58,846 | 259,140 | - | 317,986 |
| Unemployment | 76 | - | - | 76 |
| Employee Vol Dental Vision | 17,766 | - | - | 17,766 |
| Accreditation | 5,600 | - | - | 5,600 |
| Vehicle Maint | - | 2,423 | - | 2,423 |
| Housing | - | 1,000 | - | 1,000 |
| Transportation | - | 8,080 | - | 8,080 |
| Treatment Services | - | 73,759 | - | 73,759 |
| Remittance to EPA | - | 47,011 | - | 47,011 |
| <i>Total Cash Disbursements</i> | <u>982,040</u> | <u>3,094,757</u> | <u>-</u> | <u>4,076,797</u> |
| <i>Excess of Receipts Over/(Under) Disbursements</i> | <u>796,401</u> | <u>(324,706)</u> | <u>25,000</u> | <u>496,695</u> |
| Other Financing Receipts (Disbursements) | | | | |
| Transfers In | - | 565,000 | - | 565,000 |
| Transfers Out | (565,000) | - | - | (565,000) |
| <i>Total Other Financing Receipts (Disbursements)</i> | <u>(565,000)</u> | <u>565,000</u> | <u>-</u> | <u>-</u> |
| <i>Net Change in Fund Cash Balances</i> | <u>231,401</u> | <u>240,294</u> | <u>25,000</u> | <u>496,695</u> |
| <i>Fund Cash Balances, January 1</i> | <u>3,282,819</u> | <u>865,228</u> | <u>62,324</u> | <u>4,210,371</u> |
| Fund Cash Balances, December 31 | | | | |
| Restricted | - | 1,105,522 | 87,324 | 1,192,846 |
| Assigned | 120,117 | - | - | 120,117 |
| Unassigned (Deficit) | 3,394,103 | - | - | 3,394,103 |
| <i>Fund Cash Balances, December 31</i> | <u>\$3,514,220</u> | <u>\$1,105,522</u> | <u>\$87,324</u> | <u>\$4,707,066</u> |

See the accompanying notes to the financial statement

Tuscarawas County Health Department

Tuscarawas County

Notes to the Financial Statement

For the Year Ended December 31, 2019

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Tuscarawas County Health Department, Tuscarawas 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 issues health-related licenses and permits.

Public Entity Risk Pool

The Health Department participates in a public entity risk pool (PEP Ohio). Note 7 to the financial statement provides additional information for this entity.

The Health Department's management believes this financial statement presents all activities for which the Health Department is financially accountable.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Health Department's financial statement consists 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 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:

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

Alcohol Fund - This fund is used to account for the purchase of services and Medicaid match for an alcohol and other drug prevention and outpatient treatment program.

Medical Clinic – This fund is used to account for the purchase of services for medical testing such as blood pressure checks, TB testing, and child wellness checks.

Tuscarawas County Health Department

Tuscarawas County

Notes to the Financial Statement

For the Year Ended December 31, 2019

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Permanent Improvement Fund is the Health Department's only capital project fund.

Basis of Accounting

This financial statement follows 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 Health Department recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

The Ohio Revised Code requires the Health Department to budget each fund annually.

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Board of Health 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 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 2019 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 statement does 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 statement does not include a liability for unpaid leave.

Tuscarawas County Health Department
Tuscarawas County
Notes to the Financial Statement
For the Year Ended December 31, 2019

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 of Health 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*. 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 the Board of Health or a Health Department official delegated that authority by resolution, or by State Statute.

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.

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Tuscarawas County Health Department
Tuscarawas County
Notes to the Financial Statement
For the Year Ended December 31, 2019

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2019, follows:

| 2019 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|--------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$1,786,916 | \$1,778,441 | (\$8,475) |
| Special Revenue | 3,814,269 | 3,335,051 | (479,218) |
| Capital Projects | 25,000 | 25,000 | 0 |
| Total | \$5,626,185 | \$5,138,492 | (\$487,693) |

| 2019 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|--------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$2,171,153 | \$1,667,157 | \$503,996 |
| Special Revenue | 4,312,242 | 3,298,453 | 1,013,789 |
| Capital Projects | 25,000 | 0 | 25,000 |
| Total | \$6,508,395 | \$4,965,610 | \$1,542,785 |

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Tuscarawas 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 County Budget Commission apportions revenue for the fiscal year among the townships and municipal corporations composing the Health Department, based on their taxable property valuations. The County withholds the apportioned amounts from property tax settlements and distributes it to the Health Department. These amounts are reported as intergovernmental apportionment receipts in the financial statement.

Tuscarawas County Health Department

Tuscarawas County

Notes to the Financial Statement

For the Year Ended December 31, 2019

Property Taxes

The 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 \$1,378,186 in 2019 which includes \$145,867 in state reimbursements. The financial statement presents these amounts in property taxes and intergovernmental receipts.

Property taxes are levied, assessed and collected on a calendar year basis. They include amounts levied against all real, public utility real, and public utility tangible personal property located in the areas served by the Health Department. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the Tuscarawas County Auditor at 35% of appraised market value. All property is required to be revalued every six years. A revaluation for the Health Department was completed in 2016.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is usually due December 31, with the remainder payable June 30.

Public utility real and public utility personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Real property is assessed at 35% of market value and personal property is assessed at 100% of market value. Public utility property taxes are payable on the same dates as real property taxes described previously.

The Tuscarawas County Treasurer collects property taxes on behalf of the Health Department. The Tuscarawas County Auditor remits the collected taxes to the Health Department. Tax settlements are made each March and August for real property taxes.

Note 6 – Interfund Balances

Advances

Outstanding advances at December 31, 2019, consisted of \$45,000 and \$15,000 advanced from the General Fund to the Alcohol Program and Vivitrol Funds, respectively, 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. Workers' Compensation coverage is provided by the State of Ohio. The Health Department 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 cost.

Tuscarawas County Health Department

Tuscarawas County

Notes to the Financial Statement

For the Year Ended December 31, 2019

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 Health Department’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>2019</u> |
|-----------------------|--------------------|
| Cash & Investments | \$38,432,610 |
| Actuarial Liabilities | 14,705,917 |

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Health Department’s 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 post-employment 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, 2019.

Social Security

Several Health Department employees 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, 2019.

Tuscarawas County Health Department

Tuscarawas County

Notes to the Financial Statement

For the Year Ended December 31, 2019

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 2019. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2019.

Note 10 – Contingent Liabilities

The Health Department may be a defendant in lawsuits. Although management cannot presently determine the outcome of these suits, management believes that the resolution of these matters will not materially adversely affect the Health Department's financial condition.

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 - Subsequent Events

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health Department. The Health Department's investments of the pension and other employee benefit plan in which the Health Department participates may incur a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the Health Department's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Required by *Government Auditing Standards***

Tuscarawas County Health Department
Tuscarawas County
897 E. Iron Ave
Dover, OH 44622

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the cash balances, receipts, and disbursements by fund type of the Tuscarawas County Health Department, Tuscarawas County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statement, and have issued our report thereon dated September 10, 2020, wherein we noted the Tuscarawas County Health Department followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Furthermore, as discussed in Note 11 to the financial statement, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the Tuscarawas County Health Department's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statement, but not to the extent necessary to opine on the effectiveness of the Tuscarawas County Health Department's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Tuscarawas County Health Department's financial statement. 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. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the Tuscarawas County Health Department's financial statement is free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Tuscarawas County Health Department's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Tuscarawas County Health Department's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." with a period at the end.

Julian & Grube, Inc.
September 10, 2020

OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY HEALTH DEPARTMENT

TUSCARAWAS 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 12/1/2020

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