

**MIAMI COUNTY
PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO**

SINGLE AUDIT REPORT

**FOR THE YEAR ENDED
DECEMBER 31, 2020**

James G. Zupka, CPA, Inc.
Certified Public Accountants

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPAReport@ohioauditor.gov
(800) 282-0370

Members of the Board
Miami County Public Health District
510 West Water Street, Suite 130
Troy, Ohio 45373

We have reviewed the *Independent Auditor's Report* of the Miami County Public Health District, Miami County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2020 through December 31, 2020. 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 Miami County Public Health District 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

June 14, 2021

This page intentionally left blank.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2020**

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1-3
Combined Statement of Receipts, Disbursements, and Changes in Fund Balances (Cash Basis) – All Governmental Fund Types	5
Notes to the Financial Statements	6-12
Schedule of Expenditures of Federal Awards	13
Notes to the Schedule of Expenditures of Federal Awards	14
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	15-16
Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by The Uniform Guidance	17-18
Schedule of Findings and Questioned Costs	19
Schedule of Prior Audit Findings and Recommendations	20

This page intentionally left blank.

JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To Members of the Board
Miami County Public Health District
Troy, Ohio

The Honorable Keith Faber
Auditor of State
State of Ohio

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 Miami County Public Health District, Miami County, Ohio (the District), as of and for the year ended December 31, 2020.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting 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 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 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 evaluating 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 the 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 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 of 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, 2020, or 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 combined cash balances of the Miami County Public Health District, Ohio, as of December 31, 2020, and its combined cash receipts and disbursements 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, as described in Note 2.

Emphasis of Matter

As discussed in Note 12 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. Our opinion is not modified with respect to this matter.

Other Matters

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statements.

The Schedule of Expenditures of Federal Awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 3, 2021, on our consideration of the Miami County Public Health District, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 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 Miami County Public Health District, Ohio's internal control over financial reporting and compliance.

James G. Zupka, CPA, Inc.
Certified Public Accountants

May 3, 2021

This page intentionally left blank.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	General	Special Revenue	Totals (Memorandum Only)
<u>Cash Receipts</u>			
Property Taxes	\$ 487,304	\$ 8,977	\$ 496,281
Charges for Services	497,231	21,917	519,148
Fines, Licenses and Permits	621,951	557,063	1,179,014
Intergovernmental:			
Apportionments	295,161	0	295,161
Grants			
Federal	359,474	1,486,310	1,845,784
State	147,799	0	147,799
Other	55,597	4,958	60,555
Total Cash Receipts	2,464,517	2,079,225	4,543,742
<u>Cash Disbursements</u>			
Current:			
Health:			
Salaries - Employees	1,274,670	992,741	2,267,411
Supplies	130,247	79,530	209,777
Equipment	88,680	39,439	128,119
Contracts-Repair	12,452	1,774	14,226
Contracts-Services	234,189	332,108	566,297
Rentals	78,125	4,558	82,683
Travel and Expenses	7,965	3,239	11,204
Advertising and Printing	2,098	4,431	6,529
Public Employees Retirement	176,371	138,156	314,527
Workers' Compensation	22,877	9,583	32,460
Remittances-State	1,420	26,082	27,502
Other Expenses	485,143	135,045	620,188
Total Cash Disbursements	2,514,237	1,766,686	4,280,923
Excess of Receipts Over (Under) Disbursements	(49,720)	312,539	262,819
<u>Other Financing Receipts (Disbursements)</u>			
Refund of Current Year Revenue	0	(3,057)	(3,057)
Refund of Prior Year Revenue	(226)	(466)	(692)
Advances In	111,042	122,000	233,042
Advances Out	(122,000)	(111,042)	(233,042)
Reimbursements	253,729	0	253,729
Total Other Financing Receipts (Disbursements)	242,545	7,435	249,980
Net Change in Fund Cash Balances	192,825	319,974	512,799
Fund Cash Balances, January 1, 2020, Restated	2,988,312	332,613	3,320,925
Fund Cash Balances, December 31, 2020			
Restricted	0	310,189	310,189
Assigned	155,736	342,396	498,132
Unassigned (Deficit)	3,025,401	0	3,025,401
Fund Cash Balances, December 31, 2020	\$ 3,181,137	\$ 652,585	\$ 3,833,722

See accompanying notes to the basic financial statements.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1: REPORTING ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Miami County Public Health District, Miami County, (the District) as a body corporate and politic. A seven-member Board and a Health Commissioner govern the District. This District's services include communicable disease investigations, immunizations clinics, inspections, public health nursing services, and District-issued health-related licenses and permits.

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

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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.

B. Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the District are presented below:

1. General Fund

The General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the District for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 Funds:

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

Maternal and Child Health Fund – This fund receives contractual fees and Federal grants for providing health care services to mothers and children.

Reproductive Health and Wellness Fund – This fund receives contractual fees and Federal grants for providing health care services to men and women for reproductive purposes.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

B. Fund Accounting (Continued)

2. **Special Revenue Funds** (continued)

Public Health Infrastructure Fund – This fund receives Federal grants for providing health care services related to Public Health Emergency Preparedness.

Food Service Fund – This fund accounts for revenues and expenditures related to the sale of food service permits.

C. 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 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 (D) permit.

D. Budgetary Process

The Ohio Revised Code requires the District to budget each fund 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. Unencumbered appropriations lapse at year end.

2. **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.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

D. **Budgetary Process** (Continued)

3. **Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances (on normal purchase orders) outstanding at year end are carried over, and need not be re-appropriated. Encumbrances (on blanket purchase orders) outstanding at year end are canceled, and re-appropriated in the subsequent year.

A summary of the 2020 budgetary activity appears in Note 4.

E. **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.

F. **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.

G. **Fund Balance**

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

1. **Non-spendable**

The District classifies assets as *non-spendable* 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**

The Board can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Board amends the resolution. *Committed* fund balances also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

G. **Fund Balance** (Continued)

4. **Assigned**

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*.

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.

NOTE 3: **COMPLIANCE**

The General Fund's 2019 beginning cash fund balance was overstated by \$11,806 due to an incorrect posting of insurance expenditures into a revenue account. Beginning cash has been adjusted in 2020 to correct the mis-posting.

NOTE 4: **BUDGETARY ACTIVITY**

Budgetary activity for the year ending December 31, 2020, follows:

2020 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$ 2,714,880	\$ 2,829,288	\$ 114,408
Special Revenue	2,448,698	2,201,225	(247,473)
Total	\$ 5,163,578	\$ 5,030,513	\$ (133,065)

2020 Budgeted vs. Actual Budgetary Basis Expenditure			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$ 3,991,682	\$ 2,662,996	\$ 1,328,686
Special Revenue	2,388,582	1,932,942	455,640
Total	\$ 6,380,264	\$ 4,595,938	\$ 1,784,326

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 5: DEPOSITS AND INVESTMENTS

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

NOTE 6: INTERGOVERNMENTAL FUNDING AND PROPERTY TAXES

Intergovernmental Funding

The County apportions the excess of the District's appropriations over other estimated receipts among the townships and municipalities composing the District, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the District. The financial statements present these amounts as intergovernmental receipts.

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the District is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include credits and/or deduction amounts the State pays as Other Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due February 14. The second half payment is due the following June 20.

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

NOTE 7: INTERFUND BALANCES

Advances

Outstanding advances at December 31, 2020, consisted of \$61,000 advanced to Safe Communities, Women Infant and Children, and Get Vaccinated to provide working capital for operations or projects.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 8: 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 Workers' Compensation.

Risk Pool Membership

The District is a member of the Public Entities Pool of Ohio (the Pool). The Pool assumes the risk of loss up to the limits of the District's policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

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

<u>2019 (latest information available)</u>	
Cash and Investments	\$ 38,432,610
Actuarial liabilities	\$ 14,705,917

NOTE 9: DEFINED BENEFIT PENSION PLANS

Ohio Public Employees Retirement System

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes to this plan's benefits, which include post-retirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contributions rates. OPERS members contributed 10 percent of their gross salaries and the District contributed an amount equaling 14 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2020.

<u>Retirement Rates</u>	<u>Year</u>	<u>Member Rate</u>	<u>Employer Rate</u>
OPERS - Local	2012-2020	10%	14%

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2020
(CONTINUED)**

NOTE 10: POSTEMPLOYMENT BENEFITS

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 0.0 percent during calendar year 2020. The portion of employer contributions allocated to health care for members in the Member-Directed Plan was 4.0 percent during calendar year 2020.

NOTE 11: CONTINGENT LIABILITIES

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

NOTE 12: COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The District's investment portfolio fluctuates with market conditions and, due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the District received CARES Act funding. Of the amounts received, \$243,418 was sub-granted to other governments and organizations, and \$69,032 was spent on behalf of other governments. These amounts are reflected as general government expenditures in the Infrastructure Special Revenue Fund on the accompanying financial statements.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>				
<i>Passed through Ohio Department of Health</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	55-1-001-1-WA-1421	\$ 0	\$ 71,659
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	55-1-001-1-WA-1320	0	255,492
<i>Total CFDA #10.557</i>			<u>0</u>	<u>327,151</u>
Total U.S. Department of Agriculture			<u>0</u>	<u>327,151</u>
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Ohio Department of Health</i>				
Family Planning Services	93.217	55-1-001-1-RH-1021	0	68,337
Family Planning Services	93.217	55-1-001-1-RH-0920	0	23,626
<i>Total CFDA #93.217</i>			<u>0</u>	<u>91,963</u>
Maternal and Child Health Services Block Grants to States	93.994	55-1-001-1-RH-0920	0	8,339
Maternal and Child Health Services Block Grants to States	93.994	55-1-001-1-MP-0420	0	19,378
<i>Total CFDA #93.994</i>			<u>0</u>	<u>27,717</u>
Public Health Emergency Preparedness	93.069	55-1-001-2-PH1121	0	19,451
Public Health Emergency Preparedness	93.069	55-1-001-2-PH1120	0	73,314
<i>Total CFDA #93.069</i>			<u>0</u>	<u>92,765</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	55-1-001-2-CO-0120	26,140	127,861
Opioid STR	93.788	55-1-001-4-IN0221	0	52,500
Immunization Cooperative Agreements	93.268	55-1-001-2-GV0321	0	5,383
Immunization Cooperative Agreements	93.268	55-1-001-2-GV0220	0	17,474
<i>Total CFDA #93.268</i>			<u>0</u>	<u>22,857</u>
Total U.S. Department of Health and Human Services			<u>26,140</u>	<u>415,663</u>
<u>U.S. Department of the Treasury</u>				
<i>Passed through Ohio Department of Health</i>				
Coronavirus Relief Fund - COVID-19 Contact Tracing	21.019	55-1-001-2-CT0120	0	296,569
Coronavirus Relief Fund - Coronavirus Response Supplemental	21.019	55-1-001-2-CO0121	217,278	281,652
<i>Total CFDA #21.019</i>			<u>217,278</u>	<u>578,221</u>
Total U.S. Department of the Treasury			<u>217,278</u>	<u>578,221</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 243,418</u>	<u>\$ 1,321,035</u>

See Notes to the Schedule of Expenditures of Federal Awards.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Miami County Public Health District under programs of the federal government for the year ended December 31, 2020. The information in this Schedule is presented 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 Miami County Public Health District it is not intended to and does not present the fund balance or changes in fund balance of the Miami County Public Health District.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3: INDIRECT COST RATE

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

NOTE 4: SUBRECIPIENTS

The Board passes certain federal awards received from Ohio Department of Mental Health and Addiction Services to not-for-profit agencies (sub-recipients). As Note 2 describes, the Board reports Expenditures of Federal Awards to subrecipients when paid in cash.

As a subrecipient, the Board has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE 5: MATCHING REQUIREMENT

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

NOTE 5: REPORTING OF EXPENDITURES FOR GRANT DELIVERABLES

Some of the District's federal grant funds are paid on a "deliverable" basis. Funds for deliverable grants are received only after certain goals are achieved as opposed to reimbursements for expenditures incurred. As a result, the District reports funds received as expenditures on the Schedule of Expenditures of Federal Awards for those grants.

JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

5240 East 98th Street

Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

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

To Members of the Board
Miami County Public Health District
Troy, Ohio

The Honorable Keith Faber
Auditor of State
State of Ohio

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 of the United States, the financial statements of the Miami County Public Health District (the District), Miami County, Ohio, as of and for the year ended December 31, 2020, and the related notes to the financial statements, and have issued our report thereon dated May 3, 2021, wherein we noted that the Miami County Public Health District, Ohio, followed the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Miami County Public Health District, Ohio'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 Miami County Public Health District, Ohio's internal control. Accordingly, we do not express an opinion on the effectiveness of the Miami County Public Health District, Ohio'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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Miami County Public Health District, Ohio'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*.

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 Miami County Public Health District, Ohio'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 Miami County Public Health District, Ohio's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James G. Zupka, CPA, Inc.
Certified Public Accountants

May 3, 2021

JAMES G. ZUPKA, C.P.A., INC.

*Certified Public Accountants
5240 East 98th Street
Garfield Hts., Ohio 44125*

Member American Institute of Certified Public Accountants

(216) 475 - 6136

Ohio Society of Certified Public Accountants

**REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

To the Members of the Board
Miami County Public Health District
Troy, Ohio

The Honorable Keith Faber
Auditor of State
State of Ohio

Report on Compliance for Each Major Federal Program

We have audited the Miami County Public Health District (the District), Miami County, Ohio's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the Miami County Public Health District, Ohio's major federal program for the year ended December 31, 2020. The Miami County Public Health District, Ohio's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Miami County Public Health District, Ohio's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Miami County Public Health District, Ohio's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Miami County Public Health District, Ohio's compliance.

Opinion on Each Major Federal Program

In our opinion, the Miami County Public Health District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control over Compliance

Management of the Miami County Public Health District, Ohio, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Miami County Public Health District, Ohio's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Miami County Public Health District, Ohio's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

James G. Zupka, CPA, Inc.
Certified Public Accountants

May 3, 2021

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

2020(i)	Type of Financial Statement Opinion	Adverse under GAAP- Unmodified under Regulatory Basis
2020(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
2020(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
2020(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
2020(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
2020(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
2020(v)	Type of Major Programs' Compliance Opinions	Unmodified
2020(vi)	Are there any reportable findings under 2 CFR 200.516(a)?	No
2020(vii)	Major Programs (list): Coronavirus Relief Fund - CFDA #21.019	
2020(viii)	Dollar Threshold: A/B Program	Type A: \$750,000 Type B: All Others
2020(ix)	Low Risk Auditee?	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT
MIAMI COUNTY, OHIO
SCHEDULE OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020**

The prior audit report, as of December 31, 2019, included no citations, instances of noncompliance, or management letter recommendations.

OHIO AUDITOR OF STATE KEITH FABER



MIAMI COUNTY PUBLIC HEALTH DISTRICT

MIAMI 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 6/24/2021

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