

FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO

SINGLE AUDIT

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



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Board of Health
Franklin County Public Health
280 East Broad Street, Suite 200
Columbus, OH 43215-4562

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

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

November 28, 2022

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**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

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Independent Auditor's Report

Franklin County Public Health
Franklin County
280 East Broad Street
Columbus, Ohio 43215

To the Board of Health:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin County Public Health, Franklin County, Ohio, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Franklin County Public Health's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin County Public Health, as of December 31, 2021, and the respective changes in cash-basis financial position, thereof and the respective budgetary comparison for the General, CDC Grant, Prevention and Wellness, Environmental Health, Regional Public Health Emergency Preparedness, and Health Systems and Planning funds for the year then ended December 31, 2021 in accordance with cash basis of accounting described in Note 2.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Franklin County Public Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matters

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. As described in Note 9 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent period of the Franklin County Public Health. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Franklin County Public Health's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Franklin County Public Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Franklin County Public Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Franklin County Public Health's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 basic 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 November 8, 2022 on our consideration of the Franklin County Public Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Franklin County Public Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Franklin County Public Health's internal control over financial reporting and compliance.

Julian & Grube, Inc.

Julian & Grube, Inc.
November 8, 2022

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF NET POSITION - CASH BASIS
DECEMBER 31, 2021

	Governmental Activities
Assets	
Cash and cash equivalents with fiscal/escrow agents	\$ 4,350,000
Total assets	\$ 4,350,000
 Net position	
Restricted for:	
Prevention and wellness.	\$ 427,448
Environmental health	1,045,804
Construction and demolition debris	217,581
Other purposes.	251,812
Unrestricted.	2,407,355
Total net position	\$ 4,350,000

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Cash Disbursements	Program Cash Receipts		Net (Disbursements) Receipts and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental activities:				
Salaries.	\$ 7,645,202	\$ 2,511,786	\$ 4,672,723	\$ (460,693)
PERS	1,089,919	351,538	675,492	(62,889)
Workers' compensation.	69,073	22,640	42,102	(4,331)
Other fringe benefits	2,205,425	845,674	1,302,740	(57,011)
Supplies.	845,855	27,192	628,247	(190,416)
Equipment.	11,157	258	10,174	(725)
Travel, meeting and memberships	62,917	3,725	38,309	(20,883)
Contract - services.	2,162,190	159,252	1,477,510	(525,428)
Contract - repairs.	37,936	628	17,733	(19,575)
Rentals.	195,610	2,398	69,106	(124,106)
Advertising and promotion.	549,199	18,654	420,830	(109,715)
Grants to other entities.	2,363,110	-	2,320,642	(42,468)
Total governmental activities.	<u>\$ 17,237,593</u>	<u>\$ 3,943,745</u>	<u>\$ 11,675,608</u>	<u>(1,618,240)</u>
General receipts:				
Grants and entitlements not restricted to specific programs.				1,979,706
Miscellaneous				92,005
Total general receipts				<u>2,071,711</u>
Change in net position				453,471
Net position at beginning of year				<u>3,896,529</u>
Net position at end of year				<u>\$ 4,350,000</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	CDC Grant	Prevention and Wellness	Environmental Health
Assets				
Cash and cash equivalents with fiscal/escrow agent.	\$ 1,499,834	\$ 37,128	\$ 427,448	\$ 1,045,804
Fund balances				
Restricted:				
Prevention and wellness	\$ -	\$ -	\$ 427,448	\$ -
Environmental health	-	-	-	1,045,804
Construction and demolition debris	-	-	-	-
Other purposes.	-	37,128	-	-
Committed:				
Health systems and planning	-	-	-	-
Assigned:				
Subsequent year appropriation	676,258	-	-	-
Unassigned	823,576	-	-	-
Total fund balances.	\$ 1,499,834	\$ 37,128	\$ 427,448	\$ 1,045,804

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Regional Public Health Emergency Preparedness	Health Systems and Planning	Nonmajor Governmental Funds	Total Governmental Funds
<u>\$ 100,925</u>	<u>\$ 907,521</u>	<u>\$ 331,340</u>	<u>\$ 4,350,000</u>
\$ -	\$ -	\$ -	\$ 427,448
-	-	-	1,045,804
-	-	217,581	217,581
100,925	-	113,759	251,812
-	907,521	-	907,521
-	-	-	676,258
-	-	-	823,576
<u>\$ 100,925</u>	<u>\$ 907,521</u>	<u>\$ 331,340</u>	<u>\$ 4,350,000</u>

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General</u>	<u>CDC Grant</u>	<u>Prevention and Wellness</u>	<u>Environmental Health</u>
Receipts:				
Charges for services.	\$ 150,959	\$ 8,170	\$ 67,896	\$ 576,707
Fines, licenses and permits.	-	-	-	2,697,715
Intergovernmental.	5,003,202	3,380,731	2,672,626	486,316
Private grants and donations	232,125	-	-	-
Miscellaneous	4,216	86,147	-	1,642
Total receipts.	<u>5,390,502</u>	<u>3,475,048</u>	<u>2,740,522</u>	<u>3,762,380</u>
Disbursements:				
Current:				
Health:				
Salaries.	1,395,601	468,090	1,944,441	2,467,486
PERS.	246,866	64,667	261,869	332,922
Workers' compensation.	12,585	4,076	17,506	22,355
Other fringe benefits.	347,756	172,511	475,549	776,319
Supplies.	656,046	74,768	36,837	63,941
Equipment.	-	-	11,157	-
Travel, meetings & memberships	26,215	64	3,554	18,855
Contract - services.	982,871	321,431	161,283	463,544
Contract - repairs.	7,684	130	9,918	19,606
Rentals.	59,398	1,015	8,821	125,956
Advertising and promotion.	521,570	21,629	-	6,000
Grants to other entities.	-	2,315,513	-	-
Total disbursements	<u>4,256,592</u>	<u>3,443,894</u>	<u>2,930,935</u>	<u>4,296,984</u>
Net change in fund balances	1,133,910	31,154	(190,413)	(534,604)
Fund balances at beginning				
of year.	365,924	5,974	617,861	1,580,408
Fund balances at end of year	<u>\$ 1,499,834</u>	<u>\$ 37,128</u>	<u>\$ 427,448</u>	<u>\$ 1,045,804</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Regional Public Health Emergency Preparedness	Health Systems and Planning	Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 351,788	\$ 89,260	\$ 1,244,780
-	-	1,250	2,698,965
100,275	1,672,795	87,745	13,403,690
-	8,000	11,499	251,624
-	-	-	92,005
<u>100,275</u>	<u>2,032,583</u>	<u>189,754</u>	<u>17,691,064</u>
63,057	1,096,309	210,218	7,645,202
8,828	146,657	28,110	1,089,919
567	10,011	1,973	69,073
21,649	343,996	67,645	2,205,425
-	11,662	2,601	845,855
-	-	-	11,157
-	14,120	109	62,917
2,150	229,472	1,439	2,162,190
-	500	98	37,936
-	420	-	195,610
-	-	-	549,199
-	-	47,597	2,363,110
<u>96,251</u>	<u>1,853,147</u>	<u>359,790</u>	<u>17,237,593</u>
4,024	179,436	(170,036)	453,471
96,901	728,085	501,376	3,896,529
<u>\$ 100,925</u>	<u>\$ 907,521</u>	<u>\$ 331,340</u>	<u>\$ 4,350,000</u>

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services	\$ 60,000	\$ 60,000	\$ 150,959	\$ 90,959
Intergovernmental	2,671,182	4,519,954	5,003,202	483,248
Private grants and donations.	-	444,250	232,125	(212,125)
Miscellaneous	-	-	4,216	4,216
Total receipts.	<u>2,731,182</u>	<u>5,024,204</u>	<u>5,390,502</u>	<u>366,298</u>
Disbursements:				
Current:				
Health:				
Salaries.	794,693	1,411,936	1,395,601	16,335
Fringe benefits.	360,952	641,305	607,207	34,098
Materials and services	1,791,303	3,182,621	2,253,784	928,837
Capital outlay.	5,291	9,400	-	9,400
Total disbursements.	<u>2,952,239</u>	<u>5,245,262</u>	<u>4,256,592</u>	<u>988,670</u>
Net change in fund balance	(221,057)	(221,058)	1,133,910	1,354,968
Fund balance at beginning of year.	<u>365,924</u>	<u>365,924</u>	<u>365,924</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 144,867</u>	<u>\$ 144,866</u>	<u>\$ 1,499,834</u>	<u>\$ 1,354,968</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
CDC GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services	\$ -	\$ -	\$ 8,170	\$ 8,170
Intergovernmental	4,418,940	4,418,940	3,380,731	(1,038,209)
Miscellaneous	-	-	86,147	86,147
Total receipts	<u>4,418,940</u>	<u>4,418,940</u>	<u>3,475,048</u>	<u>(943,892)</u>
Disbursements:				
Current:				
Health:				
Salaries	499,148	491,368	468,090	23,278
Fringe benefits	278,710	278,710	241,254	37,456
Materials and services	608,458	641,238	419,037	222,201
Grants to other entities	3,016,751	2,991,751	2,315,513	676,238
Total disbursements	<u>4,403,067</u>	<u>4,403,067</u>	<u>3,443,894</u>	<u>959,173</u>
Net change in fund balance	15,873	15,873	31,154	15,281
Fund balance at beginning of year	<u>5,974</u>	<u>5,974</u>	<u>5,974</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,847</u>	<u>\$ 21,847</u>	<u>\$ 37,128</u>	<u>\$ 15,281</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
PREVENTION AND WELLNESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services	\$ 35,000	\$ 35,000	\$ 67,896	\$ 32,896
Intergovernmental	2,371,550	3,374,904	2,672,626	(702,278)
Miscellaneous	80,000	80,000	-	(80,000)
Total receipts	<u>2,486,550</u>	<u>3,489,904</u>	<u>2,740,522</u>	<u>(749,382)</u>
Disbursements:				
Current:				
Health:				
Salaries.	1,677,653	2,328,543	1,944,441	384,102
Fringe benefits.	562,908	781,302	754,924	26,378
Materials and services	367,089	509,510	220,413	289,097
Capital outlay.	8,150	11,312	11,157	155
Total disbursements.	<u>2,615,800</u>	<u>3,630,667</u>	<u>2,930,935</u>	<u>699,732</u>
Net change in fund balance	(129,250)	(140,763)	(190,413)	(49,650)
Fund balance at beginning of year.	<u>617,861</u>	<u>617,861</u>	<u>617,861</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 488,611</u>	<u>\$ 477,098</u>	<u>\$ 427,448</u>	<u>\$ (49,650)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
ENVIRONMENTAL HEALTH FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services.	\$ 709,076	\$ 709,076	\$ 576,707	\$ (132,369)
Fines, licenses and permits.	2,021,000	2,021,000	2,697,715	676,715
Intergovernmental	512,636	638,710	486,316	(152,394)
Miscellaneous	-	-	1,642	1,642
Total receipts.	<u>3,242,712</u>	<u>3,368,786</u>	<u>3,762,380</u>	<u>393,594</u>
Disbursements:				
Current:				
Health:				
Salaries.	2,744,558	2,732,247	2,467,486	264,761
Fringe benefits.	1,304,309	1,333,785	1,131,596	202,189
Materials and services	612,400	721,309	697,902	23,407
Total disbursements.	<u>4,661,267</u>	<u>4,787,341</u>	<u>4,296,984</u>	<u>490,357</u>
Net change in fund balance	(1,418,555)	(1,418,555)	(534,604)	883,951
Fund balance at beginning of year.	<u>1,580,408</u>	<u>1,580,408</u>	<u>1,580,408</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 161,853</u>	<u>\$ 161,853</u>	<u>\$ 1,045,804</u>	<u>\$ 883,951</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
REGIONAL PUBLIC HEALTH EMERGENCY PREPAREDNESS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Intergovernmental	\$ 78,000	\$ 79,500	\$ 100,275	\$ 20,775
Total receipts.	<u>78,000</u>	<u>79,500</u>	<u>100,275</u>	<u>20,775</u>
Disbursements:				
Current:				
Health:				
Salaries.	63,028	63,993	63,057	936
Fringe benefits.	32,397	32,893	31,044	1,849
Materials and services	<u>2,575</u>	<u>2,614</u>	<u>2,150</u>	<u>464</u>
Total disbursements.	<u>98,000</u>	<u>99,500</u>	<u>96,251</u>	<u>3,249</u>
Net change in fund balance	(20,000)	(20,000)	4,024	24,024
Fund balance at beginning of year.	<u>96,901</u>	<u>96,901</u>	<u>96,901</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 76,901</u>	<u>\$ 76,901</u>	<u>\$ 100,925</u>	<u>\$ 24,024</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - BUDGET BASIS
HEALTH SYSTEMS AND PLANNING FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Receipts:				
Charges for services.	\$ 350,880	\$ 350,880	\$ 351,788	\$ 908
Intergovernmental	1,360,031	1,756,498	1,672,795	(83,703)
Private grants and donations.	-	19,000	8,000	(11,000)
Total receipts.	<u>1,710,911</u>	<u>2,126,378</u>	<u>2,032,583</u>	<u>(93,795)</u>
Disbursements:				
Current:				
Health:				
Salaries.	1,090,151	1,234,128	1,096,309	137,819
Fringe benefits.	556,235	624,087	500,664	123,423
Materials and services	209,889	413,527	256,174	157,353
Total disbursements.	<u>1,856,275</u>	<u>2,271,742</u>	<u>1,853,147</u>	<u>418,595</u>
Net change in fund balance	(145,364)	(145,364)	179,436	324,800
Fund balance at beginning of year.	<u>728,085</u>	<u>728,085</u>	<u>728,085</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 582,721</u>	<u>\$ 582,721</u>	<u>\$ 907,521</u>	<u>\$ 324,800</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2021

	Custodial
Assets	
Cash and cash equivalents with fiscal/escrow agents	\$ 83,098
Total assets	\$ 83,098
 Net position	
Held for other agencies.	\$ 83,098
Total net position	\$ 83,098

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - CASH BASIS
FIDUCIARY FUND
DECEMBER 31, 2021

	Custodial
Additions	
Amounts collected for other agencies.	\$ 422,805
Total additions	422,805
Deductions	
Amounts remitted to other agencies.	429,921
Total deductions	429,921
Net change in fiduciary net position.	(7,116)
Net position at beginning of year	90,214
Net position at end of year.	\$ 83,098

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - REPORTING ENTITY

Franklin County Public Health (the “District”) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A five-member Board appointed by the District Advisory Council governs the District. The Board appoints a health commissioner and all employees of the District.

A. Primary Government

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the District. The District’s services include communicable disease investigations, immunization clinics, inspections, prevention and wellness, the issuance of health-related licenses and permits, emergency response planning, health education, care coordination, vector control management, and health data analysis.

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

B. Component Units

Component units are legally separate organizations for which the District is financially accountable. The District is financially accountable for an organization if the District appoints a voting majority of the organization’s governing board and (1) the District is able to significantly influence the programs or services performed or provided by the organization; or (2) the District is legally entitled to or can otherwise access the organization’s resources; or (3) the District is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the District, are accessible to the District, and are significant in amount to the District and organizations for which the nature and significance of their relationship with the District are such that exclusion would cause the District’s basic financial statements to be misleading or incomplete. The District has no component units.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the District’s accounting policies.

A. Basis of Presentation

The District’s basic financial statements consist of government-wide financial statements, including a statement of net position - cash basis and a statement of activities - cash basis, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements show those activities of the District that are governmental. Governmental activities generally are financed through intergovernmental receipts or other nonexchange transactions.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The statement of net position - cash basis presents the cash balance of the governmental activities of the District at year-end. The statement of activities - cash basis compares disbursements and program receipts for each program or function of the District's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the District is responsible. Program receipts include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational requirements of a particular program. Receipts which are not classified as program receipts are presented as general receipts of the District, with certain, limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental program is self-financing on a cash basis or draws from the general receipts of the District.

Fund Financial Statements

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

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. There are three categories of funds: governmental, proprietary and fiduciary. The District has no proprietary funds. Funds are used to segregate resources that are restricted as to use.

Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The following are the District's major governmental funds:

General Fund - The general fund accounts for and reports all financial resources, except those required to be accounted for 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.

Centers for Disease Control and Prevention (CDC) Grant Fund - This fund accounts for grant monies received and paid out for prevention and surveillance efforts in response to the opiate crisis.

Prevention and Wellness Fund - This fund, previously known as the Public Health Nursing Fund, accounts for monies received from charges for services and grants to provide immunization clinics, physicals and general health services.

Environmental Health Fund - This fund accounts for monies received from subdivision tax, grants, and licenses and permit fees to provide for public inspections, licenses and testing.

Regional Public Health Emergency Preparedness Fund - This fund accounts for monies received from a grant from the Ohio Department of Health to provide for emergency preparedness activities throughout Central Ohio.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Health Systems and Planning Fund - This fund accounts for monies received from grants and contracts for various programs such as health education, community engagement, emergency preparedness, care coordination and health data analysis.

The other governmental funds of the District are used to account for and report grants and other resources, the use of which is restricted for a particular purpose.

Fiduciary Funds

Fiduciary fund reporting focuses on net cash assets and changes in net cash position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for cash assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. The District's custodial fund accounts for monies held that are due to other agencies.

C. Basis of Accounting

The District's financial statements are prepared using the cash basis of accounting. Receipts are recorded in the District's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

As a result of the use of this cash basis of accounting, certain assets, and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods and services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

D. Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the Board may appropriate. The appropriations resolution is the Board's authorization to spend resources and sets annual limits on cash disbursements plus encumbrances at the level of control selected by the Board. The legal level of control has been established by the Board at the function level for all funds.

Ohio Revised Code (ORC) Section 5705.28(C)(1) requires the District to file an estimate of contemplated revenue and expenses with the municipalities and townships within the District by about June 1 (forty-five days prior to July 15). The county auditor cannot allocate property taxes from the municipalities and townships within the District if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the District, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April, the District must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the county budget commission. Subject to estimated resources, the Board may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the county budget commission for approval.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources in effect when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Board.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budget reflect the first appropriation resolution that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriations passed by the Board during the year.

E. Cash and Investments

In accordance with the Ohio Revised Code, the District's cash is held and invested by the Franklin County Treasurer, who acts as custodian for the District's monies. The District's assets are held in the County Treasurer's cash and investment pool and are valued at the Treasurer's reported carrying amount. Individual fund integrity is maintained through District records. Deposits and investment disclosures for the County as a whole may be obtained from the County. Requests for the financial statements of Franklin County should be addressed to the Franklin County Auditor, Fiscal Services Division, 373 South High Street, 21st Floor, Columbus, Ohio 43215.

F. Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

G. Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the District's cash basis of accounting.

H. Employer Contributions to Cost-Sharing Pension Plans

The District recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 6 and 7, the employer contributions include portions for pension benefits and for postretirement health care benefits.

I. Inventory and Prepaid Items

The District reports disbursements for inventory and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

J. Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

K. Interfund Receivables/Payables

The District reports advances-in and advances-out for interfund loans. These items are not reflected as assets and liabilities in the accompanying financial statements.

L. Long-Term Obligations

The District's cash basis financial statements do not report liabilities for long-term obligations. Proceeds of debt are reported when cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither another financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

M. Net Position

Net position is reported as restricted to the extent of limitations imposed on its use, either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes includes monies restricted by grantors and reported in special revenue funds.

The Board's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position is available.

N. Fund Balance

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

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

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

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board of Health, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Assigned - Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by the Board or a District official delegated that authority by resolution, or by State statute. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated receipts and appropriations in the subsequent year's appropriated budget in the general fund.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The District applies restricted resources first when disbursements are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when disbursements are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

O. Interfund Transactions

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the District has implemented GASB Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period."

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB Statement No. 89 also reiterates that financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. Since the District does not prepare financial statements using generally accepted accounting principles, the implementation of GASB Statement No. 89 did not have an effect on the financial statements of the District.

For 2021, the District has applied GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 91, 92 and 93, which were originally due to be implemented in 2021 and to GASB Statement No. 87, which was originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES - (Continued)

The following pronouncements are postponed by one year and the District has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following pronouncements are postponed by eighteen months and the District has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The statement of receipts, disbursements and changes in fund balance - budget basis presented for the general fund, CDC grant fund, prevention and wellness fund, environmental health fund, regional public health emergency preparedness fund and health systems and planning fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

NOTE 5 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters.

The District insures against injuries to employees through participation in the Franklin County workers' compensation self-insurance program with the Franklin County Risk Management Department.

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, 2021:

	<u>2021</u>
Cash and investments	\$ 41,996,850
Actuarial liabilities	\$ 14,974,099

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 5 - RISK MANAGEMENT - (Continued)

Property and casualty settlements did not exceed insurance coverage for the past three years. There has been no significant reduction in coverage from the prior year.

NOTE 6 - PENSION PLAN

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - District employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Report referenced above for additional information, including requirements for reduced and unreduced benefits):

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 6 - PENSION PLAN - (Continued)

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 6 - PENSION PLAN - (Continued)

	State and Local
2021 Statutory Maximum Contribution Rates	
Employer	14.0 %
Employee *	10.0 %
2021 Actual Contribution Rates	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits **	0.0 %
Total Employer	14.0 %
Employee	10.0 %

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The District's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$1,089,919 for 2021.

NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 7 - POSTEMPLOYMENT BENEFIT PLAN - (Continued)

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The District's contractually required contribution was \$0 for 2021.

NOTE 8 - CONTINGENCIES AND GRANTS

The District receives significant financial assistance from numerous federal, State, and local agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District; however, in the opinion of management, any such disallowed claims will not have a material effect on the financial position of the District.

The District received the following significant grants in 2021 from the Ohio Department of Health (ODH):

Regional Public Health Emergency Preparedness Grant: ALN 93.069; Project 02510012PH1221/02510012PH1322 - 2021 revenues and expenditures were \$218,807 and \$158,334, respectively. These funds are received for Regional Emergency Preparedness and the Cities Readiness Initiative programs.

National and State Tobacco Control Program: ALN 93.387; Project 02510014TU0522 - 2021 revenues and expenditures were \$1,100 in federal dollars and \$19,850 in revenues and \$23,900 in expenditures from the State General Revenue Fund. These funds were received to help prevent initiation of tobacco use, eliminate secondhand smoke, promote quitting and identify and eliminate tobacco related disparities.

Tobacco Use Prevention and Cessation Grant: ALN 93.305; Project 02510014TU0320 - 2021 revenues were \$98,550 and expenditures were \$78,100 from the State General Revenue Fund. These funds were received for smoking cessation initiatives.

Enhanced Operations Grant: ALN 93.323; Project 02510012EO0121 - 2021 revenues and expenditures were \$358,666. These funds were used for vaccination clinics and disease investigation activities.

Integrated Naloxone Access and Infrastructure Grant: ALN 93.788; Project 02510014IN0322 - 2021 revenues were \$90,000 and expenditures were \$49,250. These funds were received to provide naloxone kits to those who are most likely to be in contact with someone who is at risk for an overdose.

Coronavirus Response: ALN 93.354; Project 02510012CO0120 - 2021 revenues and expenditures were \$47,638. These funds were received to provide support for the agency response to the COVID-19 pandemic and include expenditures for personnel, materials and supplies and equipment.

Coronavirus Response Supplemental: ALN 21.019; Project 02510012CO0121 - 2021 revenues, including funds held on deposit by the Franklin County Treasurer, were \$981,626 and expenditures were \$835,053. These funds were received to provide support for the agency response to the COVID-19 pandemic and include expenditures for personnel, materials and supplies and equipment.

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY, OHIO**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 8 - CONTINGENCIES AND GRANTS - (Continued)

COVID-19 Contact Tracing: ALN 21.019 and H.R. 748 (CARES ACT); Project 02510012CT0120 - 2021 revenues were \$355,421 and expenditures were \$574,242. These funds were received to support contract tracing efforts for the agency response to the COVID-19 pandemic.

COVID-19 Contact Tracing Supplemental: ALN 93.323; Project 02510012CT0121 - 2021 revenues and expenditures were \$285,170. These funds were received to support contract tracing efforts for the agency response to the COVID-19 pandemic.

COVID-19 Care Resource Coordination Support: ALN 21.019; Project 02510011RC0121 - 2021 revenues and expenditures were \$58,856. These funds were received to assist local health departments with Coronavirus activities that provide care resource coordination and support for low-income (at or below 200% federal poverty level) individuals and families living within the county who face social and economic instability related to COVID-19 testing and diagnosis, including isolation and quarantine.

COVID-19 Vaccine Equity Supplement Local Health Department Subgrants: ALN 93.268; Project 02510012VE0121 - 2021 revenues and expenditures \$368,442. Funding was provided to work with community partners in ensuring equity in COVID-19 vaccine administration.

NOTE 9 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the District received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the District. The impact on the District's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

SUPPLEMENTARY INFORMATION

**FRANKLIN COUNTY PUBLIC HEALTH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER / ADDITIONAL AWARD IDENTIFICATION	PASSED THROUGH TO SUBRECIPIENTS	TOTAL EXPENDITURES OF FEDERAL AWARDS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Health</i>				
Public Health Emergency Preparedness	93.069	02510012PH1221		66,716
Public Health Emergency Preparedness	93.069	02510012PH1322		91,618
Total Public Health Emergency Preparedness				<u>158,334</u>
<i>Direct Program</i>				
Environmental Public Health and Emergency Response	93.070	6 U01EH001362-02-04		51,849
<i>Passed through Columbus Public Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	02520012PH1221		142,957
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	02520012PH1322		33,347
<i>Passed through Morrow County District Board of Health</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	05910012PH1221		40,702
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	05910012PH1322		5,239
Total Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>222,245</u>
<i>Direct Program</i>				
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	2,477,146	3,479,420
<i>Direct Program</i>				
Community Programs to Improve Minority Health Grant Program	93.137	N/A	49,527	61,713
<i>Passed through Columbus Public Health</i>				
Immunization Cooperative Agreements	93.268	02520012GV0321		20,780
Immunization Cooperative Agreements	93.268	02520012GV0422		4,063
<i>Passed through the Ohio Department of Health</i>				
Immunization Cooperative Agreements	93.268	02510012VE0121		368,442
Total Immunization Cooperative Agreements				<u>393,285</u>
<i>Passed through the Ohio Department of Health</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	02510012EO0121		358,666
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	02510012CT0121		285,170
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				<u>643,836</u>
<i>Passed through the Ohio Department of Health</i>				
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	02510012CO0120		47,638
<i>Passed through the Ohio Department of Health</i>				
National and State Tobacco Control Program	93.387	02510014TU0522		1,100
<i>Passed through the Ohio Department of Health</i>				
Opioid STR	93.788	02510014IN0322		49,250
<i>Passed through the Alcohol, Drug and Mental Health Board of Franklin County</i>				
Opioid STR	93.788	210058		163,793
Total Opioid STR				<u>213,043</u>
Total U.S. Department of Health and Human Services			<u>2,526,673</u>	<u>5,272,463</u>
U.S. DEPARTMENT OF TREASURY				
<i>Passed through the Franklin County Commissioners</i>				
COVID-19 - Coronavirus Relief Fund	21.019	N/A		114,863
<i>Passed through the Ohio Department of Health</i>				
COVID-19 - Coronavirus Relief Fund	21.019	02510012CT0120		574,242
COVID-19 - Coronavirus Relief Fund - Care Resource Coordination Support	21.019	02510011RC0121	58,856	58,856
COVID-19 - Coronavirus Relief Fund - Coronavirus Response Supplemental	21.019	02510012CO0121		835,053
Total Coronavirus Relief Fund			<u>58,856</u>	<u>1,583,014</u>
<i>Passed through the Franklin County Commissioners</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A		123,000
Total U.S. Department of the Treasury			<u>58,856</u>	<u>1,706,014</u>
U.S. DEPARTMENT OF AGRICULTURE				
<i>Direct Program</i>				
Farm to School Grant Program	10.575	N/A		71,790
Total U.S. Department of Agriculture				<u>71,790</u>
Total Federal Financial Assistance			<u>\$ 2,585,529</u>	<u>\$ 7,050,267</u>

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

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

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Franklin County Public Health under programs of the federal government for the year ended December 31, 2021 and is prepared in accordance with the cash basis of accounting. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Franklin County Public Health, it is not intended to and does not present the fund balances or changes in fund balances of the Franklin County Public Health. Such expenditures are recognized following cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be limited to as to reimbursement.

Note 2 – De Minimis Cost Rate

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

Note 3 – Subrecipients

The Franklin County Public Health passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note 1 describes, the Franklin County Public Health reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the Franklin County Public Health has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

Note 4 – Matching Requirements

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

**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***

Franklin County Public Health
Franklin County
280 East Broad Street
Columbus, Ohio 43215

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 cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Franklin County Public Health, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Franklin County Public Health's basic financial statements, and have issued our report thereon dated November 8, 2022, wherein we noted the Franklin County Public Health uses a special purpose framework other than generally accepted accounting principles. Furthermore, as discussed in Note 9 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Franklin County Public Health's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Franklin County Public Health's internal control. Accordingly, we do not express an opinion on the effectiveness of the Franklin County Public Health'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 Franklin County Public Health'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Franklin County Public Health's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Franklin County Public Health

Franklin County

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*

Page 2

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

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

Julian & Grube, Inc.

November 8, 2022

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

Franklin County Public Health
Franklin County
280 East Broad Street
Columbus, Ohio 43215

To the Board of Health:

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

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

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

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Franklin County Public Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Franklin County Public Health's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Franklin County Public Health's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Franklin County Public Health's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Franklin County Public Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Franklin County Public Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Franklin County Public Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Franklin County Public Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

Julian & Grube, Inc.
November 8, 2022

**FRANKLIN COUNTY PUBLIC HEALTH
FRANKLIN COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	COVID-19 - Coronavirus Relief Fund (ALN 21.019), and Injury Prevention and Control Research and State and Community Based Programs (ALN 93.136)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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OHIO AUDITOR OF STATE KEITH FABER



FRANKLIN COUNTY PUBLIC HEALTH

FRANKLIN 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 12/8/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov