



OHIO AUDITOR OF STATE
KEITH FABER



**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis)	
All Governmental Fund Types	
For the Year Ended December 31, 2023.....	5
Notes to the Financial Statement	
For the Year Ended December 31, 2023.....	7
Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Balances (Regulatory Cash Basis)	
All Governmental Fund Types	
For the Year Ended December 31, 2022.....	13
Notes to the Financial Statement	
For the Year Ended December 31, 2022.....	15
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	21
Schedule of Findings.....	23

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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Morgan County District Board of Health
Morgan County
4275 N St. Route 376
McConnelsville, Ohio 43756

To the Board of Health:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Morgan County District Board of Health, Morgan County, Ohio (the Health District), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Health District, as of December 31, 2023 and 2022, or the changes in financial position thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Health District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 2 of the financial statements, the financial statements are prepared by the Health District on the basis of the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03(C) permit. 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 misstatement, 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 Health District'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 GAAS and the financial audit standards in the Comptroller General of the United States' *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 GAAS 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 Health District'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.

Morgan County District Board of Health
Morgan County
Independent Auditor's Report
Page 3

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health District'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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2025, on our consideration of the Health District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 Health District'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 Health District's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 8, 2025

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MORGAN COUNTY DISTRICT BOARD OF HEALTH
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2023

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
Cash Receipts			
Charges for Services	\$55,379	\$1,350	\$56,729
Fines, Licenses and Permits	47,794	46,537	94,331
Intergovernmental:			
Apportionments	144,200	0	144,200
Grants	12,800	328,903	341,703
Medicaid Admin Claiming	11,588	0	11,588
Other	2,525	0	2,525
Miscellaneous	84,908	0	84,908
Total Cash Receipts	<u>359,194</u>	<u>376,790</u>	<u>735,984</u>
Cash Disbursements			
Current:			
Health:			
Salaries	125,124	297,639	422,763
Supplies	1,991	0	1,991
Contracts - Services	58,161	6,923	65,084
Travel	3,873	868	4,741
Vaccine	35,218	0	35,218
Remittance to State	17,923	3,309	21,232
Medicare	1,780	3,390	5,170
OPERS	16,793	39,128	55,921
Worker's Compensation	404	3,837	4,241
Medical Insurance	42,099	0	42,099
Other Expenses	35,718	60,670	96,388
Total Cash Disbursements	<u>339,084</u>	<u>415,764</u>	<u>754,848</u>
<i>Net Change in Fund Cash Balances</i>	20,110	(38,974)	(18,864)
Fund Cash Balances, January 1	<u>208,670</u>	<u>38,694</u>	<u>247,364</u>
Fund Cash Balances, December 31	<u>\$228,780</u>	<u>(\$280)</u>	<u>\$228,500</u>

See accompanying notes to the basic financial statement

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Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2023

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Morgan County District Board of Health, Morgan County, Ohio (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. These members are appointed by the Health District Advisory Council which is made up of the chairman of each Township with Morgan County, the mayor of each Village within Morgan County, and the chairman of the Morgan County Commissioners. The District's services include vital statistics, communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

Public Entity Risk Pool

The District participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 7 to the financial statement provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

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:

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.

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:

Public Health Emergency Preparedness Fund The public health emergency preparedness fund account for and reports receipts of Federal grant monies used to assure the District is prepared for any public health emergencies, both natural and man-made.

Workforce Development Fund The workforce development fund accounts for Expanding public health capacity to provide emergency response and other essential public health services by hiring or contracting new personnel and providing training and professional development for existing and new personnel.

COVID-19 Enhanced Operations Fund - The enhanced operations fund accounts costs related to the treatment, prevention and enforcement of regulations related to the Coronavirus.

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (C) permit.

Budgetary Process

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

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

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

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2023 budgetary activity appears in Note 4.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

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:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 - Compliance

Contrary to Ohio Revised Code § 3709.28, appropriations exceeded estimated resources at December 31, 2023, for the Food License Fund. Also, contrary to Ohio Revised Code § 5705.41(B), expenditures exceeded appropriations at December 31, 2023, for the Bio-terrorism/Emergency Preparedness, COVID-19 Enhanced Operations, Tobacco Use and Public Health Workforce funds.

Note 4 - Budgetary Activity

Budgetary activity for the year ended December 31, 2023 follows:

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted	Actual	Variance
	Receipts	Receipts	
General	\$318,450	\$359,194	\$40,744
Special Revenue	1,182,610	376,790	(805,820)

2023 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type	Appropriation	Budgetary	Variance
	Authority	Disbursements	
General	\$432,958	\$341,466	\$91,492
Special Revenue	400,890	574,890	(174,000)

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2023

Note 5 - Deposits and Investments

As required by the Ohio Revised Code, the Morgan 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

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 statement presents these amounts as intergovernmental receipts.

Note 7 – Risk Management

The District belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool's audited financial statements conform with accounting principles generally accepted in the United States of America, with the exception of a qualified opinion related to recording premiums and membership fees earned in full as of December 31, 2023. Those premiums and fees should be earned pro-rata over the individual coverage and membership periods of each policy. The financial statements reported the following assets, liabilities and equity at December 31, 2023.

Assets	\$ 23,113,696
Liabilities	(<u>16,078,587</u>)
Members' Equity	<u>\$ 7,035,109</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2023

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2023.

Note 9 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. For calendar year 2023, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2023, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

Note 10 – Contingent Liabilities

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

Note 11 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	Special Revenue		Total
Outstanding Encumbrances	General	\$159,126	\$161,508
	<u>\$2,382</u>		

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2023, the District received COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines

Morgan County District Board of Health

Morgan County

Notes to the Financial Statement

For the Year Ended December 31, 2023

Note 13 – Grants Passed Through the Ohio Department of Health

The District had the following grants passed through Ohio Department of Health at December 31, 2023:

	Federal ALN Number		Cash Receipts
		Grant Number	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness (PHEP)	93.069	05810012PH1423 05810012PH1524	\$ 41,112 40,679
COVID19 Enhanced Operations	93.323	05810012EO0222 05810012EO0224	106,045 37,650
Public Health Workforce	93.354	05810012WF0122	86,917
<i>Total Passed Through the Ohio Department of Health</i>			<u>312,403</u>
Total U.S. Department of Health and Human Services			<u>\$ 312,403</u>

MORGAN COUNTY DISTRICT BOARD OF HEALTH
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2022

	Governmental Fund Types		Totals
	General	Special Revenue	(Memorandum Only)
Cash Receipts			
Charges for Services	\$117,356	\$14,300	\$131,656
Fines, Licenses and Permits	60,025	53,725	113,750
Intergovernmental:			
Apportionments	140,000	0	140,000
Grants	23,010	355,816	378,826
Medicaid Admin Claiming	10,933	0	10,933
Other	2,526	0	2,526
Miscellaneous	45,311	0	45,311
Total Cash Receipts	399,161	423,841	823,002
Cash Disbursements			
Current:			
Health:			
Salaries	123,822	283,690	407,512
Supplies	993	0	993
Contracts - Services	43,461	72,541	116,002
Travel	1,969	1,536	3,505
Vaccine	4,989	0	4,989
Remittance to State	21,670	3,845	25,515
Medicare	1,755	4,054	5,809
OPERS	15,159	38,683	53,842
Worker's Compensation	927	1,785	2,712
Medical Insurance	44,489	0	44,489
Other Expenses	45,197	27,066	72,263
Capital Outlay	0	43,122	43,122
Total Cash Disbursements	304,431	476,322	780,753
<i>Net Change in Fund Cash Balances</i>	94,730	(52,481)	42,249
Fund Cash Balances, January 1	113,940	91,175	205,115
Fund Cash Balances, December 31	\$208,670	\$38,694	\$247,364

See accompanying notes to the basic financial statement

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Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2022

Note 1 - Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Morgan County District Board of Health, Morgan County, Ohio (the District), as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. These members are appointed by the Health District Advisory Council which is made up of the chairman of each Township with Morgan County, the mayor of each Village within Morgan County, and the chairman of the Morgan County Commissioners. The District's services include vital statistics, communicable disease investigations, immunization clinics, inspections, public health nursing services and issues health-related licenses and permits.

Public Entity Risk Pool

The District participates in the Ohio Plan Risk Management, Inc. (OPRM), a public entity risk pool. Note 7 to the financial statement provides additional information for this entity.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The District's financial statement consists of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types which is organized on a fund type basis.

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:

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.

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:

Public Health Emergency Preparedness Fund The public health emergency preparedness fund account for and reports receipts of Federal grant monies used to assure the District is prepared for any public health emergencies, both natural and man-made.

Food Fund The food fund accounts for and reports receipts of fees for inspection of restaurants and other businesses operating in the county. The fund pays for salaries and other operating expenses for inspection.

COVID19 Enhanced Operations Fund - The enhanced operations fund accounts costs related to the treatment, prevention and enforcement of regulations related to the Coronavirus.

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Basis of Accounting

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

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (C) permit.

Budgetary Process

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

Appropriations Budgetary disbursements (that is, disbursements and encumbrances) may not exceed appropriations at the object level of control, and appropriations may not exceed estimated resources. The District Board must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

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

Encumbrances The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2022 budgetary activity appears in Note 4.

Capital Assets

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statement does not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statement does not include a liability for unpaid leave.

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:

Nonspendable The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the nonspendable portion of the corpus in permanent funds.

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2022

Note 2 - Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end

Unassigned Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The 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.

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

Note 3 - Compliance

Contrary to Ohio Revised Code § 3709.28, appropriations exceeded estimated resources at December 31, 2022, for the COVID-19 Grant, CO21 Coronavirus Response, COVID-19 Enhanced Operations and Public Health Workforce funds. Also, contrary to Ohio Revised Code § 5705.41(B), expenditures exceeded appropriations at December 31, 2022, for the Bio-terrorism/Emergency Preparedness, COVID-19 Enhanced Operations and Tobacco Use funds.

Note 4 - Budgetary Activity

Budgetary activity for the year ended December 31, 2022 follows:

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$286,260	\$399,161	\$112,901
Special Revenue	410,200	423,841	13,641
2022 Budgeted vs. Actual Budgetary Basis Disbursements			
Fund Type		Appropriation Authority	Budgetary Disbursements
General	\$382,250	\$304,523	\$77,727
Special Revenue	391,890	476,322	(84,432)

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2022

Note 5 - Deposits and Investments

As required by the Ohio Revised Code, the Morgan 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

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 statement presents these amounts as intergovernmental receipts.

Note 7 – Risk Management

The District belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 773 members as of December 31, 2022.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2022.

Assets	\$ 21,662,291
Liabilities	<u>(18,158,351)</u>
Members' Equity	<u>\$ 3,503,940</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 8 – Defined Benefit Pension Plan

Ohio Public Employees Retirement System

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

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the District contributed an amount equaling 14%, of participants' gross salaries. The District has paid all contributions required through December 31, 2022.

Morgan County District Board of Health
Morgan County
Notes to the Financial Statement
For the Year Ended December 31, 2022

Note 9 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2022.

Effective January 1, 2022, OPERS discontinued 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.

Note 10 – Contingent Liabilities

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

Note 11 – Fund Balances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	Special Revenue		Total
Outstanding Encumbrances	General	\$0	\$92

The fund balance of special revenue funds is either restricted or committed. These restricted, committed, and assigned amounts in the special revenue would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2022, 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.

Morgan County District Board of Health

Morgan County

Notes to the Financial Statement

For the Year Ended December 31, 2022

Note 13 – Grants Passed Through the Ohio Department of Health

The District had the following grants passed through Ohio Department of Health at December 31, 2022:

	Federal ALN Number	Grant Number	Cash Receipts
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness (PHEP)	93.069	05810012PH1322 05810012PH1423	\$54,175 23,888
COVID19 Vaccination	93.268	05810012CN0122	6,332
COVID19 Enhanced Operations	93.323	05810012EO0222	220,431
Public Health Workforce	93.354	05810012WF0122	30,440
<i>Total Passed Through the Ohio Department of Health</i>			<u>335,266</u>
Total U.S. Department of Health and Human Services			<u>\$ 335,266</u>



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

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

Morgan County District Board of Health
Morgan County
4275 N St. Route 376
McConnelsville, Ohio 43756

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 (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the years ended December 31, 2023 and 2022 and the related notes to the financial statements of the Morgan County District Board of Health, Morgan County, Ohio (the Health District), and have issued our report thereon dated October 8, 2025, wherein we noted the Health District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health District'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 Health District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2023-001 through 2023-004 that we consider to be significant deficiencies.

Morgan County District Board of Health
Morgan County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings as items 2023-001 and 2023-002.

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 Health District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

October 8, 2025

**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022**

FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2023-001

Noncompliance and Significant Deficiency

Ohio Rev. Code § 3709.28 states the board of health of a general health district shall, annually, on or before the first Monday of April, adopt an itemized appropriation measure. Such appropriation measure shall set forth the amounts for the current expenses of such district for the fiscal year beginning on the first day of January next ensuing. The appropriation measure, together with an estimate in itemized form, of the several sources of revenue available to the district, including the amount due from the state for the next fiscal year as provided in § 3709.32 of the Revised Code and the amount which the board anticipates will be collected in fees during the next ensuing fiscal year, shall be certified to the county auditor and by the county auditor submitted to the county budget commission which may reduce any item in such appropriation measure but may not increase any item or the aggregate of all items.

At December 31, 2023, total appropriations exceeded total estimated resources in the Food License Fund by \$2,134.

At December 31, 2022, total appropriations exceeded total estimated resources in the following funds:

Fund	Estimated Resources	Appropriations	Variance
COVID-19 Grant	\$0	\$3,000	(\$3,000)
CO21 Coronavirus Response	13,053	20,000	(6,947)
COVID-19 Enhanced Operations	0	100,000	(100,000)
Public Health Workforce	0	90,000	(90,000)

Failure to limit appropriations to estimated resources due to deficiencies in the Health District's compliance monitoring policies and procedures could result in overspending and negative cash fund balances.

The Health District should draft, approve, and implement procedures to compare appropriations to estimated resources. If the resources are not available to cover the appropriations, an amendment to the appropriation resolution should be passed by the Board to reduce the appropriations

Officials' Response: We did not receive a response from Officials to this finding.

FINDING NUMBER 2023-002

Noncompliance and Significant Deficiency

Ohio Rev. Code § 5705.41(B) prohibits a subdivision or taxing authority unit from making any expenditure of money unless it has been appropriated in accordance with the Ohio Revised Code.

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Health District had expenditures plus encumbrances in excess of appropriations as of December 31, 2023, for the following funds:

**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

**FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2023-002 (Continued)

Noncompliance and Significant Deficiency (Continued)

Fund	Appropriations	Expenditures plus Encumbrances	Variance
Bioterrorism/Emergency Preparedness	\$65,000	\$90,183	(\$25,183)
COVID-19 Enhanced Operations	100,000	254,592	(154,592)
Tobacco Use	30,000	55,384	(25,384)
Public Health Workforce	90,000	141,845	(51,845)

Due to inadequate policies and procedures in approving and reviewing budget versus actual information, the Health District had expenditures plus encumbrances in excess of appropriations as of December 31, 2022, for the following funds:

Fund	Appropriations	Expenditures plus Encumbrances	Variance
Bioterrorism/Emergency Preparedness	\$70,000	\$99,260	(\$29,260)
COVID-19 Enhanced Operations	100,000	246,473	(146,473)
Tobacco Use	0	5,737	(5,737)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

The Health District should closely monitor expenditures and appropriations and make the necessary appropriation amendments, if possible, to reduce the likelihood of expenditures exceeding appropriations. Additionally, the Fiscal Officer should deny payment requests exceeding appropriations when appropriations are inadequate to cover the expenditures.

Officials' Response: We did not receive a response from Officials to this finding.

FINDING NUMBER 2023-003

Significant Deficiency

Sound accounting practices require accurately posting estimated receipts and appropriations to the ledgers to provide information for budget versus actual comparison and to allow the Board/Council to make informed decisions regarding budgetary matters.

The Appropriation resolution and subsequent amendments establish the legal spending authority of the Health District and the appropriation ledger provides the process by which the Health District controls spending, it is therefore necessary the amounts appropriated by the Board/Council are precisely stated and accurately posted to the appropriation ledger.

The original certificate and amendments establish the amounts available for expenditures for the Health District and the receipts ledger provides the process by which the Health District controls what is available, it is therefore necessary the amounts estimated by the County Budget Commission are posted accurately to the receipts ledger.

**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

FINDING RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)

FINDING NUMBER 2023-003 (Continued)

Significant Deficiency (Continued)

In 2023, the appropriations approved by the Board were not properly posted to the accounting system (County report) in the following funds:

Fund	Board Approved Appropriations	Appropriations per County Report	Variance
Bioterrorism/Emergency Preparedness	65,000	130,000	(65,000)
COVID-19 Enhanced Operations	100,000	436,000	(336,000)
Tobacco Use	30,000	90,000	(60,000)
Public Health Workforce	90,000	460,000	(370,000)

In 2023, the estimated revenues approved by the Budget Commission were not properly posted to the accounting system (County report) in the following funds:

Fund	Budget Commission Estimated Revenue	Estimated Revenue per County Report	Variance
General	\$318,450	\$314,250	\$4,200
Bioterrorism/Emergency Preparedness	130,000	65,000	65,000
COVID-19 Enhanced Operations	436,000	100,000	336,000
Tobacco Use	90,000	30,000	60,000
Public Health Workforce	460,000	90,000	370,000

In 2022, the appropriations approved by the Board were not properly posted to the accounting system (County report) in the following funds:

Fund	Board Approved Appropriations	Appropriations per County Report	Variance
General	\$382,250	\$410,352	(\$28,102)
Bioterrorism/Emergency Preparedness	70,000	98,472	(28,472)
CN22 – COVID-19 Vaccination	0	75,000	(75,000)
CO 21 Coronavirus Response	20,000	22,834	(2,834)
COVID-19 Enhanced Operations	100,000	298,000	(198,000)
Tobacco Use	0	15,000	(15,000)

In 2022, the estimated revenues approved by the Budget Commission were not properly posted to the accounting system (County report) in the following funds:

Fund	Budget Commission Estimated Revenue	Estimated Revenue per County Report	Variance
General	\$286,260	\$141,260	145,000
Bioterrorism/Emergency Preparedness	60,000	87,788	(27,788)
COVID-19 Enhanced Operations	0	298,000	(298,000)
Tobacco Use	215,000	15,000	200,000
Public Health Workforce	0	90,000	(90,000)

**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

**FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2023-003 (Continued)

Significant Deficiency (Continued)

Failure to accurately post the appropriations and estimated resources to the ledgers could result in overspending and negative cash balances. In addition, this could lead to inaccurate reporting of the budgetary information in the financial statements.

To effectively control the budgetary cycle and to maintain accountability over receipts and expenditures, the Health District should post to the ledgers, on a timely basis, estimated resources as certified by the budget commission and appropriations approved by the Board so the Health District can then monitor budget versus actual reports to help ensure amended certificates of resources and appropriations have been properly posted to the ledgers.

Officials' Response: We did not receive a response from Officials to this finding.

FINDING NUMBER 2023-004

Significant Deficiency

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; 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 as discussed in AU-C Section 210 paragraphs .A14 & .A16.

The Health District did not always record receipts into accurate classifications based upon the source of the receipt.

The following errors were identified in the accompanying financial statements and notes to the financial statements:

- Fines, Licenses and Permits in 2022 were overstated by \$57,331, and Charges for Services were understated by \$57,331 in the General Fund.
- 2023 appropriation authority in the Budgetary Activity note to the financial statement did not agree to the amount approved by the Board of Health for the Special Revenue Funds. Appropriation authority was overstated by \$834,107.
- 2022 appropriation authority in the Budgetary Activity note to the financial statement did not agree to the amount approved by the Board of Health for the General and Special Revenue Funds. Appropriation authority was overstated by \$28,102 and \$322,413, respectively.

In addition to the adjustments and reclasses noted above, we also identified additional reclasses ranging from \$1,302 to \$11,339, which we have brought to the Health District's attention.

These errors were the result of inadequate policies and procedures in reviewing the financial statements and notes to the financial statements. Not properly reporting financial activity could result in material misstatements occurring and remaining undetected and increases the risk that management would not be provided an accurate picture of the Board of Health's financial position and operations. The accompanying financial statement and notes to the financial statements have been adjusted to correct these reclassifications and errors.

**MORGAN COUNTY DISTRICT BOARD OF HEALTH
MORGAN COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2023 AND 2022
(Continued)**

**FINDING RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)**

FINDING NUMBER 2023-004 (Continued)

Significant Deficiency (Continued)

To help ensure the Health District's financial statements and notes to the financial statements are complete and accurate, the Health District should take the necessary steps to ensure that all revenues of the Health District are properly presented and disclosed in the Health District's financial statements and related note disclosures.

Officials' Response: We did not receive a response from Officials to this finding.

OHIO AUDITOR OF STATE KEITH FABER



MORGAN COUNTY DISTRICT BOARD OF HEALTH

MORGAN 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 10/21/2025

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

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