

**FULTON COUNTY HEALTH DEPARTMENT  
FULTON COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2024**



**FULTON COUNTY HEALTH DEPARTMENT  
FULTON COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Fulton County Health Department  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567

To the Board of Health:

### Report on the Audit of the Financial Statements

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of Fulton County Health Department, Fulton County, Ohio (the Health Department), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2024, 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 as of and for the year ended December 31, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 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 Department, as of December 31, 2024, 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 Department, 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 Department on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 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 Section 117.38 and Ohio Administrative Code Section 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 Department'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 *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 Department'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 Health Department'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***

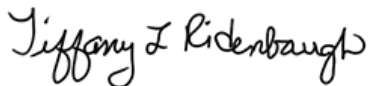
Our audit was conducted for the purpose of forming opinions on the Health Department's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of the Health Department's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. 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 Department'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 Department's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



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

June 26, 2025

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**Fulton County Health Department**  
*Fulton County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2024*

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property Taxes	\$1,117,388		\$1,117,388
Charges for Services	612,747		612,747
Fines, Licenses and Permits		\$249,313	249,313
Intergovernmental - General Health	1,736,967	145,953	1,882,920
Contractual Services	127,185		127,185
Other Income	34,152	1,355	35,507
<i>Total Cash Receipts</i>	<u>3,628,439</u>	<u>396,621</u>	<u>4,025,060</u>
<b>Cash Disbursements</b>			
Current:			
Health:			
General Health	1,683,566		1,683,566
COVID Bridge	8,221		8,221
Reproductive Health and Wellness (RHW)	165,562		165,562
Women, Infants and Children (WIC)	341,343		341,343
Breast and Cervical Cancer Project (BCCP)	561,962		561,962
Immunization - Get Vaccinated (GV)	82,382		82,382
Public Health Emergency Preparedness (PHEP)	146,867		146,867
Moms Quit for Two (MOMS)	6,484		6,484
HC3	190,868		190,868
Tobacco	106,202		106,202
COVID Enhanced Operations	34,437		34,437
Workforce	86,586		86,586
Environmental Health		715,664	
<i>Total Cash Disbursements</i>	<u>3,414,480</u>	<u>715,664</u>	<u>3,414,480</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>213,959</u>	<u>(319,043)</u>	<u>610,580</u>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In		315,200	315,200
Transfers Out	(315,200)		(315,200)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(315,200)</u>	<u>315,200</u>	
<i>Net Change in Fund Cash Balances</i>	<u>(101,241)</u>	<u>(3,843)</u>	<u>(105,084)</u>
<i>Fund Cash Balances, January 1</i>	<u>2,325,218</u>	<u>61,539</u>	<u>2,386,757</u>
<i>Fund Cash Balances, December 31</i>	<u>\$2,223,977</u>	<u>\$57,696</u>	<u>\$2,281,673</u>

*See accompanying notes to the financial statements.*

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of Fulton County Health Department, Fulton County, Ohio (the Health Department) as a body corporate and politic. A six-member Board of Health, four appointed by the District Advisory Council, one member is appointed by the City of Wauseon and one member is appointed by the Fulton County Licensing Council, governs the Health Department. The Board of Health appoints a Health Commissioner and all employees of the Health Department. The Health Department's services include communicable disease investigations, immunization clinics, inspections, public health nursing services, issuance of health-related licenses and permits, provides health education and emergency response planning.

***Public Entity Risk Pool***

The Health Department participates in a public entity risk pool. Note 6 to the financial statements provides additional information for this entity. The Health Department's management believes these financial statements present all activities for which the Health Department is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Health Department's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types organized on a fund type basis.

***Fund Accounting***

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

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

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Health Department had the following significant Special Revenue fund:

***Environmental Fund*** This fund receives money from licenses and permit fees for items such as food services operations, water and sewage permits including EPA Grant funds for installing or upgrading sewage systems, swimming pools, camps, solid waste and all related activities to this department or other non-mandated programs.

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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***Basis of Accounting***

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

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

***Budgetary Process***

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

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

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

***Encumbrances*** The Ohio Revised Code requires the Health Department to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. Management has included audit adjustments in the accompanying budgetary presentations for material items that should have been encumbered.

A summary of 2024 budgetary activity appears in Note 2.

***Capital Assets***

The Health Department records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

Health Department employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Leases and SBITAs***

The Health Department is the lessee in one lease (as defined by GASB 87) with FP Finance for the lease of PostBase Vision A5 Base/Scale, Auto feeder w/Sealer, automated postage machine. The lease agreement is effective from June 12, 2020 through June 12, 2025. Lease disbursements are recognized when they are received/paid.

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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***Fund Balance***

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

***Nonspendable*** The Health Department classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. 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 Health Department and the nonspendable portion of the corpus in permanent funds.

***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 Health Department must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. 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 Health Department applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2024, follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$3,506,179	\$3,628,439	\$122,260
Special Revenue	726,548	711,821	(14,727)
Total	<u>\$4,232,727</u>	<u>\$4,340,260</u>	<u>\$107,533</u>

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$4,009,831	\$3,738,009	\$271,823
Special Revenue	738,233	715,664	22,569
Total	\$4,748,064	\$4,453,672	\$294,392

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**Note 4 – Deposits and Investments**

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

**Note 5 – Intergovernmental Funding and Property Taxes**

***Intergovernmental Funding***

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

***Property Taxes***

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

Public utilities are also taxed on personal and real property located within the taxing district.

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

**Note 6 – Risk Management**

***Workers' Compensation***

Workers' Compensation coverage is provided by the State of Ohio. The Health Department pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

***Risk Pool Membership***

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

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

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31, 2023 (the latest information available):

	<u>2023</u>
Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

The Health Department 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 percent of their gross salaries, and the Health Department contributed an amount equaling 14 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2024.

***Social Security***

The Health Department Board Members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

**Fulton County Health Department**  
*Fulton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2024*

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Employees contributed 6.2 percent of their gross salaries. The Health Department contributed an amount equal to 6.2 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2024.

**Note 8 – 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 2024, 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 2024, 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 9 – Contingent Liabilities**

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

**Note 10 – 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:

<u>Fund Balances</u>	<u>General</u>
Outstanding Encumbrances	<u>\$8,329</u>

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

**FULTON COUNTY HEALTH DEPARTMENT  
FULTON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title</b>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b>Passed through Lucas County Health Department</b>			
Comprehensive Opioid, Stimulant and Other Substance Use Program	16.838	2024	\$10,000
<b>Passed Through Ohio Department of Mental Health and Addiction Services</b>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2024	30,975
		2300010	6,713
		2400538	60,000
Total AL #93.959			<u>97,688</u>
<b>Passed Through Ohio Department of Health and Human Services</b>			
Public Health Emergency Preparedness	93.069	02610012PH1524	38,775
		02610012PH0125	38,068
Total AL #93.069			<u>76,843</u>
Family Planning Services	93.217	02610011RH1324	16,463
		02610011RH1425	82,574
Total AL #93.217			<u>99,037</u>
COVID-19 Immunization Cooperative Agreements	93.268	02610012GV0624	45,579
		02610014GV0725	32,941
		02610012CB0124	12,460
Total AL #93.268			<u>90,980</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	02610012EQ0323	32,549
Public Health Emergency Response Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	02610012WF0223	58,200
National and State Tobacco Control Program	93.387	02610014TU0524	15,971
		02610014TU0625	7,909
Total AL #93.387			<u>23,880</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	02610014BC1724	291,161
		02610014BC1825	232,770
Total AL # 93.898			<u>523,931</u>
<b>Passed through Fulton County Job and Family Services</b>			
<u>TANF Cluster:</u>			
Temporary Assistance for Needy Families	93.558	Headlice 2024	239
Total U.S. Department of Health and Human Services			<u><b>1,013,347</b></u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<b>Passed Through Ohio Department of Health</b>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	02610011WA1724	276,299
		02610011WA1825	64,419
Total AL #10.557			<u>340,718</u>
Total U.S. Department of Agriculture			<u><b>340,718</b></u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<b>Passed Through Ohio Department of Public Safety</b>			
<u>Highway Safety Cluster:</u>			
State and Community Highway Safety	20.600	SC-2024-Fulton County Health Deptar-00036	15,031
		SC-2025-Fulton County Health Deptar-00043	4,405
Total Highway Safety Cluster			<u>19,436</u>
Total U.S. Department of Transportation			<u><b>19,436</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$1,373,501</b></u>

*The accompanying notes are an integral part of this schedule.*



**FULTON COUNTY HEALTH DEPARTMENT  
FULTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Fulton County Health Department, Fulton County, Ohio (the Health Department) under programs of the federal government for the year ended December 31, 2024. 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 Health Department, it is not intended to and does not present the fund balances or changes in fund balance of the Health Department.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

The Health Department has elected not to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D – MATCHING REQUIREMENTS**

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

**NOTE E – MEDICAID ADMINISTRATIVE CLAIMING (MAC)**

During the calendar year, the Health Department received reimbursements passed through the Ohio Department of Health for the Medicaid program (CFDA #93.778) in the amount of \$53,560. These MAC reimbursements are for administrative costs by participating in a quarterly time study, and are considered to be earned state revenue. The MAC fund is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the Health Department. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods and are not listing on the Health Department's Schedule of Expenditures of Federal Awards.

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

Fulton County Health Department  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567

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 of each governmental fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements of Fulton County Health Department, Fulton County, Ohio (the Health Department) and have issued our report thereon dated June 26, 2025, wherein we noted the Health Department 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 Department'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 Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health Department'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 Department'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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Health Department'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*.

### ***Health Department's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Health Department's response to the finding identified in our audit and described in the accompanying schedule of findings and corrective action plan. The Health Department's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### ***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 Department'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 Department'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

June 26, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Fulton County Health Department  
Fulton County  
606 South Shoop Avenue  
Wauseon, Ohio 43567

To the Board of Health:

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

***Opinion on Each Major Federal Program***

We have audited Fulton County Health Department, Fulton County, Ohio's, (the Health Department) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Fulton County Health Department's major federal programs for the year ended December 31, 2024. Fulton County Health Department's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Fulton County Health Department 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, 2024.

***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 Health Department 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 Health Department's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

The Health Department's 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 Health Department'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 Health Department'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 Health Department'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 Health Department'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 Health Department'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 Health Department'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 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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KEITH FABER  
Ohio Auditor of State



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

June 26, 2025

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**FULTON COUNTY HEALTH DEPARTMENT  
FULTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Adverse under GAAP, unmodified under the regulatory basis
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	WIC Special Supplemental Nutrition Program for Women, Infants, and Children – AL #10.557  Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations – AL #93.898
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2024-001**

**Material Weakness**

**Financial Reporting**

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 following errors were noted in the financial statements and notes to the financial statements:

- Intergovernmental – General Health receipts in the amount of \$140,953 were improperly accounted for as Fines, Licenses and Permits in the Environmental Special Revenue fund; and
- Appropriation Authority recorded in the Budgetary Activity note to the financial statements was understated in the amount of \$58,277 for the Special Revenue fund type.

These errors were not identified and corrected prior to the Health Department preparing its financial statements and notes to the financial statements due to deficiencies in the Health Department's internal controls over financial statement monitoring. The accompanying financial statements and notes to the financial statements have been adjusted to correct these errors. Failing to prepare accurate financial statements could lead the Board or financial statement user to make misinformed decisions. In addition to the adjustments noted above, we also identified additional misstatements of \$55,218 that we have brought to the Health Department's attention.

The Health Department should adopt policies and procedures, including a final review of the financial statements and notes to the financial statements by the Fiscal Supervisor, Health Commissioner and the Board of Health, to help identify and correct errors and omissions.

**Officials' Response:**

See corrective action plan

<b>3. FINDINGS FOR FEDERAL AWARDS</b>
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None



## FULTON COUNTY HEALTH DEPARTMENT

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### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR 200.511(b) DECEMBER 31, 2024

Finding Number	Finding Summary	Status	Additional Information
2023-001	This finding was first reported in 2020. Material weakness due to financial statement reporting errors.	Not corrected and repeated as Finding 2024-001 in this report.	Additional errors occurred which were not detected by management due to deficiencies in the Health Department's internal controls over financial statement monitoring. Management is aware of and understands the importance of the information presented on the financial statements and will ensure these errors will be accurately identified and reported.
2023-002	Noncompliance with Ohio Rev. Code § 5705.39 due to appropriations exceeding estimated resources.	Corrective action taken and finding is fully corrected.	



## FULTON COUNTY HEALTH DEPARTMENT

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### **CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2024**

<b>Finding Number:</b>	2024-001
<b>Planned Corrective Action:</b>	Management is aware of and understands the importance of the information presented on the financial statements and will ensure all money is correctly reported on the financial statements.
<b>Anticipated Completion Date:</b>	December 31, 2025
<b>Responsible Contact Person:</b>	Melanie Gilders, Fiscal Supervisor

# OHIO AUDITOR OF STATE KEITH FABER



**FULTON COUNTY HEALTH DEPARTMENT**

**FULTON 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 7/15/2025**

65 East State 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](http://www.ohioauditor.gov)