



OHIO AUDITOR OF STATE  
KEITH FABER



**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**DOCUMENT CONTENTS**

**TITLE**

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Single Audit  
For the Fiscal Year Ended December 31, 2023

Single Audit  
For the Fiscal Year Ended December 31, 2022





OHIO AUDITOR OF STATE  
**KEITH FABER**





**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY  
DECEMBER 31, 2023**

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## INDEPENDENT AUDITOR'S REPORT

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the District Board of Health:

### **Report on the Audit of the Financial Statements**

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

We have audited the financial statements of the Vinton County District Board of Health, Vinton County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2023, 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 and the fiduciary fund type combined total as of and for the year ended December 31, 2023, 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 District, as of December 31, 2023, 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 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 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 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 *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 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.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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 District'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.

The schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule 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 April 16, 2025, on our consideration of the 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 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 District's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 16, 2025

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**Vinton County District Board of Health**  
*Vinton County*  
*Combined Statement of Receipts, Disbursements*  
*and Changes in Fund Balances (Regulatory Cash Basis)*  
*All Governmental Fund Types*  
*For the Year Ended December 31, 2023*

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property Taxes	\$491,406	\$0	\$491,406
Charges for Services	0	983,714	983,714
Fines, Licenses and Permits	17,570	17,293	34,863
Intergovernmental:			
Levies	66,605	0	66,605
Apportionments	9,537	0	9,537
Grants	6,470	1,120,965	1,127,435
Other	0	28,356	28,356
Miscellaneous	53,718	276,170	329,888
<i>Total Cash Receipts</i>	<b>645,306</b>	<b>2,426,498</b>	<b>3,071,804</b>
<b>Cash Disbursements</b>			
Current:			
Health:			0
Salaries	82,530	1,377,830	1,460,360
Fringes	20,019	261,446	281,465
Supplies	45,591	108,494	154,085
Travel	3,678	49,320	52,998
Utilities	9,999	36,339	46,338
Other	91,337	569,615	660,952
Capital Outlay	0	13,158	13,158
<i>Total Cash Disbursements</i>	<b>253,154</b>	<b>2,416,202</b>	<b>2,669,356</b>
<i>Excess of Receipts Over (Under) Disbursements</i>	<b>392,152</b>	<b>10,296</b>	<b>402,448</b>
<b>Other Financing Receipts (Disbursements)</b>			
Transfers In	0	14,037	14,037
Transfers Out	(14,037)	0	(14,037)
Advances In	195,019	203,581	398,600
Advances Out	(203,581)	(195,019)	(398,600)
<i>Total Other Financing Receipts (Disbursements)</i>	<b>(22,599)</b>	<b>22,599</b>	<b>0</b>
<i>Net Change in Fund Cash Balances</i>	<b>369,553</b>	<b>32,895</b>	<b>402,448</b>
<i>Fund Cash Balances, January 1</i>	<b>620,498</b>	<b>1,615,842</b>	<b>2,236,340</b>
<i>Fund Cash Balances, December 31</i>	<b>\$990,051</b>	<b>\$1,648,737</b>	<b>\$2,638,788</b>

*See accompanying notes to the basic financial statements*

**Vinton County District Board of Health**

*Vinton County*

*Combined Statement of Additions, Deductions  
and Changes in Fund Balances (Regulatory Cash Basis)*

*Fiduciary Fund Type*

*For the Year Ended December 31, 2023*

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Fiduciary Fund Type

Custodial

**Additions**

Amounts Received as Fiscal Agent	\$141,348
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**Deductions**

Distributions as Fiscal Agent	<u>73,619</u>
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<i>Net Change in Fund Balances</i>	67,729
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<i>Fund Cash Balances, January 1</i>	<u>313,683</u>
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<i>Fund Cash Balances, December 31</i>	<u><u>\$381,412</u></u>
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*See accompanying notes to the basic financial statements*

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

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## **Note 1 – Reporting Entity**

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

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

### *Public Entity Risk Pools*

The District participates in the Public Entities Pool of Ohio (PEP). Note 7 to the financial statements provides additional information for this entity. The District's management believes these financial statements present all activities for which the District is financially responsible.

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

### *Basis of Presentation*

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

### *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 Home Nursing Services (PHNF) Fund** This fund receives fees for providing home nursing services to elderly and homebound persons.

**Fiduciary Funds** Fiduciary funds include custodial funds.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The District's custodial funds account for the Vinton County Family and Children First as the Board serves as the administrative agent.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds.

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

*(Continued)*

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## **Note 2 – Summary of Significant Accounting Policies (Continued)**

### ***Fund Accounting (Continued)***

#### ***Fiduciary Funds (Continued)***

The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

#### ***Basis of Accounting***

These financial statements follow 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 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 § 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 expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The District 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2023 budgetary activity appears in Note 3.

#### ***Capital Assets***

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

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

*(Continued)*

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## **Note 2 – Summary of Significant Accounting Policies (Continued)**

### ***Accumulated Leave***

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

### ***Leases***

The District is the lessee in a leases (as defined by GASB 87) related to buildings under a noncancelable leases. Lease revenue/disbursements are recognized when they are received/paid.

### ***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.

***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.

## Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

*(Continued)*

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### **Note 3 – Budgetary Activity**

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

2023 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$840,324	\$645,306	(\$195,018)
Special Revenue	2,644,119	2,440,535	(203,584)
Total	<u>\$3,484,443</u>	<u>\$3,085,841</u>	<u>(\$398,602)</u>

  

2023 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$355,037	\$267,191	\$87,846
Special Revenue	2,701,248	2,397,862	303,386
Total	<u>\$3,056,285</u>	<u>\$2,665,053</u>	<u>\$391,232</u>

### **Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Vinton 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 5 – Intergovernmental Funding and Property Taxes**

#### ***Intergovernmental Funding***

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

#### ***Property Taxes***

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

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

**Vinton County District Board of Health**  
*Vinton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2023*  
*(Continued)*

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**Note 6 – Interfund Balances**

Outstanding advances at December 31, 2023, consisted of \$203,580 advanced from the General Fund to the following funds to provide working capital for operations or projects:

<b>Fund</b>	<b>Amount</b>
Creating Healthy Communities	\$30,260
PHI	13,022
COVID-19 EO23	31,004
Tobacco Use Prevention	21,142
VCHF	28,523
VCHF FY23	3,793
STLT	30,511
Regional Car Seat	9,934
WIC - T52	23,987
WIC - T54	11,404

**Note 7 – Risk Management**

***Risk Pool Membership***

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

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

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

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

**Note 8 – Defined Benefit Pension Plan**

***Ohio Public Employees Retirement System***

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.

## **Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2023*

*(Continued)*

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### **Note 8 – Defined Benefit Pension Plan (Continued)**

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

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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. As of December 31, 2023, there were no nonspendable balances.

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

### **Note 12 – Subsequent Events**

On March 25, 2025, Ohio Department of Health (ODH) staff were notified through revised Notices of Awards placed in the GrantSolutions portal that the CK19-1904 Epidemiology and Laboratory Capacity for Prevention and Control of Emerging Infectious Diseases (ELC) federal grant was revised to change the period of performance end date to March 24, 2025. As of the new project ending date of March 24, 2025, ODH has no further obligation under the agreement funded by the listed sources. Accordingly, the District's ELC grant period of performance has ended March 24, 2025 resulting in the inability to spend their remaining funding.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

<b>FEDERAL GRANTOR</b> <i>Pass Through Grantor Program / Cluster Title</i>	<b>Federal AL Number</b>	<b>Pass Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed Through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08210011WA1623	\$ 87,322
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08210011WA1724	25,244
Total Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			<u>112,566</u>
Total U.S. Department of Agriculture			<u>112,566</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Health</i>			
State and Community Highway Safety	20.600	08210014BB0123	46,945
State and Community Highway Safety	20.600	08210014BB0224	9,933
Total State and Community Highway Safety			<u>56,878</u>
Total U.S. Department of Transportation			<u>56,878</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
Special Education-Grants for Infants and Families	84.181X	H181A210024	<u>35,904</u>
Total U.S. Department of Education			<u>35,904</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	93.069	N/A	12,911
Public Health Emergency Preparedness	93.069	08210012PH1423	31,782
Public Health Emergency Preparedness	93.069	08210012PH1524	29,922
Total Public Health Emergency Preparedness			<u>74,615</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	16,124
Injury Prevention and Control Research and State and Community Based Programs	93.136	08210014DR0423	49,964
Total Injury Prevention and Control Research and State and Community Based Programs			<u>66,088</u>
COVID-19 Immunization Cooperative Agreements	93.268	08210012CN0122	39,847
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	08210012EO0222	69,704
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	08210012EO0323	72,703
Total Epidemiology and Laboratory Capacity for Infectious Diseases			<u>142,407</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08210012WF0122	55,424
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08210012WF0223	5,000
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response			<u>60,424</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	08210012WF0223	5,000
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	08210011MH0723	101,020
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	08210011MH0824	39,520
			<u>140,540</u>
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	08210012WF0223	16,455
Preventive Health and Health Services Block Grant	93.991	08210014CC0423	<u>97,797</u>
<i>Passed Through National Association of County &amp; City Health Officials</i>			
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	N/A	157,512
<i>Passed Through Council of State &amp; Territorial Epidemiologists</i>			
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU380T000297	<u>30,511</u>
			<u>188,023</u>
Total U.S. Department of Health and Human Services			<u>831,196</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 1,036,544</u></b>

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

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Vinton County District Board of Health (the District) under programs of the federal government for the year ended December 31, 2023. 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 District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**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 District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District 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 District received reimbursements passed through the Ohio Department of Health for the Medicaid program (AL #93.778) in the amount of \$127,548. These MAC reimbursements are for administrative costs by participating in a quarterly time study, and are considered to be earned state revenue. The MAC funding is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the District. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods and are not listed on the District's Schedule of Expenditures of Federal Awards.

# OHIO AUDITOR OF STATE KEITH FABER



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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

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

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*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2023 and the related notes to the financial statements of the Vinton County District Board of Health, Vinton County, Ohio (the District) and have issued our report thereon dated April 16, 2025, wherein we noted the 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 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2023-001 that we consider to be a material weakness.

Vinton County District Board of Health  
Vinton 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 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***District's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Corrective Action Plan. The District'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 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 16, 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**

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the Board of Health:

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

***Qualified and Unmodified Opinions***

We have audited Vinton County District Board of Health's, Vinton County, (District) 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 Vinton County District Board of Health's major federal programs for the year ended December 31, 2023. Vinton County District Board of Health's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

*Qualified Opinion on Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) AL # 10.557*

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Vinton County District Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) for the year ended December 31, 2023.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Vinton County District Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2023.

***Basis for Qualified and Unmodified Opinions***

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 District 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

*Matter Giving Rise to Qualified Opinion on Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) AL # 10.557*

As described in finding 2023-004 in the accompanying Schedule of Finding, the District did not comply with requirements regarding eligibility applicable to its AL #10.557 Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) major federal program.

Compliance with such requirements is necessary, in our opinion, for the District to comply with requirements applicable to that program.

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

The District'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 District'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 District'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 District'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 District'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 District'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 District's internal control over compliance. Accordingly, no such opinion is expressed.

Vinton County District Board of Health

Vinton County

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

Page 3

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.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying Schedule of Findings as item 2023-002. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Corrective Action Plan. The District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

### **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as items 2023-003 and 2024-004, to be material weaknesses.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Corrective Action Plan. The District's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Vinton County District Board of Health

Vinton County

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

Page 4

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  
Auditor of State  
Columbus, Ohio

April 16, 2025

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023**

**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>	Yes
<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>	Qualified for Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) AL # 10.557 Unmodified for all others
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> <ul style="list-style-type: none"><li>• Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) AL # 10.557</li><li>• Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) AL # 93.323</li><li>• Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health AL # 93.421</li></ul>	
<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

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023  
(Continued)**

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

**FINDING NUMBER 2023-001**

**Material Weakness**

In our audit engagement letter, as required by AU-C § 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 § 210 paragraphs .A14 & .A16.

The following errors were noted in the financial statements that required audit reclassification or adjustment:

- General Fund property tax receipts of \$458,365 were incorrectly classified as intergovernmental receipts;
- General Fund intergovernmental receipts of \$61,605 were incorrectly classified as miscellaneous receipts;
- Special Revenue intergovernmental - grant and intergovernmental - other receipts were understated \$834 and \$13,708, respectively;
- Special Revenue salary and fringe disbursements were understated \$19,001 and \$4,637, respectively, and other disbursements were overstated \$5,297;
- Family Children First Council (FCFC) custodial amounts received as fiscal agent of \$141,348, distributions as fiscal agent of \$73,619, and January 1, 2023 beginning fund balance of \$313,683, and December 31, 2023 ending fund balance of \$381,412 were omitted from the District's Hinkle filing.

The District made classification errors in posting of receipts and disbursements due to a lack of understanding account classifications and omitted FCFC custodial activity from the Hinkle Filing. This resulted in the errors noted above. The audited financial statements have been adjusted to reflect the correct classifications and FCFC custodial activity.

The Fiscal Officer should review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. In addition, the Fiscal Officer should present the FCFC custodial activity in the District's Hinkle filing each year as the District is the Fiscal Agent for the FCFC.

**Officials' Response:** The Fiscal Officer will review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. The Fiscal Officer will also include all custodial activity for FCFC funds on all future Hinkle Filings for the Health Department.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

**Uniform Guidance Policies**

<b>Finding Number:</b>	2023-002
<b>Assistance Listing Number and Title:</b>	AL # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children AL # 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases AL # 93.421 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health
<b>Federal Award Identification Number / Year:</b>	08210011WA1623, 08210011WA1724 08210012EO0222, 08210012EO0323, MI38OT000297 / 2023
<b>Federal Agency:</b>	U.S. Department of Agriculture and U.S. Department of Health and Human Services
<b>Compliance Requirement:</b>	Activities Allowed or Unallowed, Allowable Costs/Costs Principles, Cash Management, Procurement and Suspension and Debarment and Reporting
<b>Pass-Through Entity:</b>	Ohio Department of Health, National Association of County and City Health Officials, Council of State and Territorial Epidemiologists
<b>Repeat Finding from Prior Audit?</b>	Yes
<b>Prior Audit Finding Number:</b>	2022-002

**Noncompliance**

**2 CFR § 300** codified in **45 CFR part 75** and gives regulatory effect to the Department of Health and Human Services **2 CFR § 200**; while **2 CFR § 400** gives regulatory effect to the Department of Agriculture for **2 CFR § 200**.

**2 CFR § 200.302(b)(6)** states the financial management system of each non-Federal entity must provide for written procedures to implement the requirements of 2 CFR § 200.305 for Payment.

**2 CFR 200.302(b)(7)** requires written procedures for determining the allowability of costs in accordance with Subpart E-Cost Principles of this part and the terms and conditions of the Federal award.

**2 CFR 200.430** states that costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING NUMBER 2023-002 (Continued)**

**Uniform Guidance Policies (Continued)**

**2 CFR 200.431** requires established written leave policies if the entity intends to pay fringe benefits.

**2 CFR 200.464(a)(2)** requires reimbursement of relocation costs to employees be in accordance with an established written policy must be consistently followed by the employer.

**2 CFR 200.475** requires reimbursement and/or charges to be consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies.

Additionally, for Federal awards, the Uniform Guidance requires a written policy for the procurement requirements outlined in **2 CFR § 200.318(c)(1)**, **2 CFR § 200.318(c)(2)**, and **2 CFR § 200.320(B)**.

The Board of Health did not have written policies as required by the Uniform Guidance as they were not aware of the requirements.

The failure to implement written policies as required by the Uniform Guidance could result in noncompliance with the District's federal programs.

The Board of Health should adopt written policies in accordance with the Uniform Guidance to help improve internal controls over federal compliance.

**Officials' Response:** The Board of Health will adopt updated written policies periodically in accordance with the Uniform Guidance to help improve internal controls over federal compliance for the findings listed in this number.

**Nonpayroll Disbursement Controls**

**Finding Number:**

2023-003

**Assistance Listing Number and Title:**

AL # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)

**Federal Award Identification Number / Year:**

08210011WA1623, 08210011WA1724 / 2023

**Federal Agency:**

U.S. Department of Agriculture

**Compliance Requirement:**

Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Period of Performance of Federal Funds, Procurement and Suspension and Debarment

**Pass-Through Entity:**

Ohio Department of Health

**Repeat Finding from Prior Audit?**

No

**Prior Audit Finding Number:**

N/A

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING NUMBER 2023-003 (Continued)**

**Nonpayroll Disbursement Controls (Continued)**

**Material Weakness**

**2 CFR § 400** gives regulatory effect to the Department of Agriculture for **2 CFR § 200.303(a)** which provides that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

The Board of Health has established procedures to approve bills at monthly board meetings. However, the Board failed to implement those policies and failed to approve 10% of nonpayroll disbursements tested in 2023 over the WIC federal program. Failure to approve the disbursements could result in the occurrence of unallowable transactions.

The Board of Health should ensure they are properly implementing their internal control policies and approving all payments via the edit list and/or hand signed list. These approvals should be maintained for audit.

**Officials' Response:** The Board of Health will ensure the Health Department is properly implementing their internal control policies and approving all payments via the edit list and/or hand signed list. These approvals will be maintained for audit.

**Eligibility**

<b>Finding Number:</b>	2023-004
<b>Assistance Listing Number and Title:</b>	AL # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
<b>Federal Award Identification Number / Year:</b>	08210011WA1623, 08210011WA1724 / 2023
<b>Federal Agency:</b>	U.S. Department of Agriculture
<b>Compliance Requirement:</b>	Eligibility
<b>Pass-Through Entity:</b>	Ohio Department of Health
<b>Repeat Finding from Prior Audit?</b>	Yes
<b>Prior Audit Finding Number:</b>	2022-003

**Noncompliance / Material Weakness**

**2 CFR § 400** gives regulatory effect to the Department of Agriculture for **2 C.F.R § 200.303(a)** which provides that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2023  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING NUMBER 2023-004 (Continued)**

**Eligibility (Continued)**

**7 CFR § 246.7(c)** states to qualify for the program, infants, children, and pregnant, postpartum, and breastfeeding women must:

- (i)Reside within the jurisdiction of the State (except for Indian State agencies). Indian State agencies may establish a similar requirement. All State agencies may determine a service area for any local agency, and may require that an applicant reside within the service area. However, the State agency may not use length of residency as an eligibility requirement.
- (ii) Meet the income criteria specified in paragraph (d) of this section.
- (iii) Meet the nutritional risk criteria specified in paragraph (e) of this section.

**7 CFR § 246.7(d)** states the State agency shall establish, and provide local agencies with, income guidelines, definitions, and procedures to be used in determining an applicant's income eligibility for the Program.

**7 CFR § 246.7(d)(1)** states the State agency may prescribe income guidelines either equaling the income guidelines established under section 9 of the National School Lunch Act for reduced-price school meals or identical to State or local guidelines for free or reduced-price health care. However, in conforming Program income guidelines to health care guidelines, the State agency shall not establish Program guidelines which exceed the guidelines for reduced-price school meals or are less than 100 percent of the revised poverty income guidelines issued annually by the Department of Health and Human Services. Program applicants who meet the requirements established by paragraph (d)(2)(vi)(A) of this section shall not be subject to the income limits established by State agencies under this paragraph.

Due to the lack of controls over the eligibility application process, of the eligibility applications tested for fiscal year 2023, 15% were not signed by the applicant or WIC personnel to indicate review of application and agreement with the eligibility determination. In addition, 6.6% of applications did not contain information necessary to determine WIC income-based eligibility, including household size or indication of the measurement period of paycheck stubs presented during the application appointment (monthly, bi-weekly, twice a month, weekly). Lack of controls in place by reviewing and signing applications could result in benefits provided to ineligible participants.

The Board of Health WIC personnel should implement additional control practices for the review and approval for WIC eligibility for participants. In addition, WIC personnel ensure all supporting documentation has been obtained in order to determine participant eligibility.

**Officials' Response:** The Board of Health WIC personnel will implement additional control practices for the review and approval for WIC eligibility for participants. In addition, WIC personnel will ensure all supporting documentation has been obtained in order to determine participant eligibility.



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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
2 CFR 200.511(b)  
DECEMBER 31, 2023**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2022-001	Material Weakness due to financial statement errors in posting of receipts and disbursements	Not Corrected	The Fiscal Officer will review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. The Fiscal Officer will also include all custodial activity for FCFC funds on all future Hinkle Filings for the Health Department.
2022-002	Noncompliance with 2 CFR § 200 regarding lack of policies in accordance with Uniform Guidance	Not Corrected	The Board of Health will adopt updated written policies periodically in accordance with the Uniform Guidance to help improve internal controls over federal compliance for the findings listed in this number.
2022-003	Significant Deficiency for control failures in eligibility testing of AL # 10.557	Not Corrected	The Board of Health WIC personnel will implement additional control practices for the review and approval for WIC eligibility for participants. In addition, WIC personnel will ensure all supporting documentation has been obtained in order to determine participant eligibility.



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**CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2023**

<b>Finding Number:</b>	2023-001
<b>Planned Corrective Action:</b>	The Fiscal Officer will review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. The Fiscal Officer will also include all custodial activity for FCFC funds on all future Hinkle Filings for the Health Department.
<b>Anticipated Completion Date:</b>	April 15, 2025
<b>Responsible Contact Person:</b>	Christy Reed, Fiscal Officer
<b>Finding Number:</b>	2023-002
<b>Planned Corrective Action:</b>	The Board of Health will adopt updated written policies periodically in accordance with the Uniform Guidance to help improve internal controls over federal compliance for the findings listed in this number.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>Responsible Contact Person:</b>	Emily Deshaies, Health Commissioner
<b>Finding Number:</b>	2023-003
<b>Planned Corrective Action:</b>	The Board of Health will ensure the Health Department is properly implementing their internal control policies and approving all payments via the edit list and/or hand signed list. These approvals will be maintained for audit.
<b>Anticipated Completion Date:</b>	April 15, 2025
<b>Responsible Contact Person:</b>	Christy Reed, Fiscal Officer
<b>Finding Number:</b>	2023-004
<b>Planned Corrective Action:</b>	The Board of Health WIC personnel will implement additional control practices for the review and approval for WIC eligibility for participants. In addition, WIC personnel will ensure all supporting documentation has been obtained in order to determine participant eligibility.
<b>Anticipated Completion Date:</b>	June 30, 2025
<b>Responsible Contact Person:</b>	Tami Warnock, WIC Director



OHIO AUDITOR OF STATE  
KEITH FABER



**VINTON COUNTY DISTRICT BOARD OF HEALTH**  
**VINTON COUNTY**  
**DECEMBER 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the District Board of Health:

### **Report on the Audit of the Financial Statements**

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

We have audited the financial statements of the Vinton County District Board of Health, Vinton County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 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 and the fiduciary fund type combined total as of and for the year ended December 31, 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 District, as of December 31, 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 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 Vinton County District Board of Health 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 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 *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 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.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the District'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.

The schedule is the responsibility of management and derives from and relates directly to the underlying accounting and other records used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling the schedule 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 April 16, 2025, on our consideration of the 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 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 District's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 16, 2025

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**Vinton County District Board of Health**

*Vinton County*

*Combined Statement of Receipts, Disbursements  
and Changes in Fund Balances (Regulatory Cash Basis)*

*All Governmental Fund Types*

*For the Year Ended December 31, 2022*

	General	Special Revenue	Combined Total
<b>Cash Receipts</b>			
Property Taxes	\$305,933	\$0	\$305,933
Charges for Services	87,056	1,345,893	1,432,949
Fines, Licenses and Permits	14,540	69,958	84,498
Intergovernmental:			
Apportionments	29,154	0	29,154
Grants	50,590	902,385	952,975
Other	1,043	0	1,043
Miscellaneous	13,567	12,281	25,848
<i>Total Cash Receipts</i>	<b>501,883</b>	<b>2,330,517</b>	<b>2,832,400</b>
<b>Cash Disbursements</b>			
Current:			
Health:			
Salaries	100,405	1,273,828	1,374,233
Fringes	23,956	281,531	305,487
Supplies	33,076	135,871	168,947
Travel	1,777	50,079	51,856
Utilities	8,071	23,452	31,523
Other	96,399	497,926	594,325
<i>Total Cash Disbursements</i>	<b>263,684</b>	<b>2,262,687</b>	<b>2,526,371</b>
<i>Excess of Receipts Over Disbursements</i>	<b>238,199</b>	<b>67,830</b>	<b>306,029</b>
<b>Other Financing Receipts (Disbursements)</b>			
Sale of Capital Assets	2,880	0	2,880
Transfers In	0	3,162	3,162
Transfers Out	(3,162)	0	(3,162)
Advances In	202,786	195,019	397,805
Advances Out	(195,019)	(202,786)	(397,805)
<i>Total Other Financing Receipts (Disbursements)</i>	<b>7,485</b>	<b>(4,605)</b>	<b>2,880</b>
<i>Net Change in Fund Cash Balances</i>	<b>245,684</b>	<b>63,225</b>	<b>308,909</b>
<i>Fund Cash Balances, January 1</i>	<b>374,814</b>	<b>1,552,617</b>	<b>1,927,431</b>
<i>Fund Cash Balances, December 31</i>	<b>\$620,498</b>	<b>\$1,615,842</b>	<b>\$2,236,340</b>

*See accompanying notes to the basic financial statements*

**Vinton County District Board of Health**

*Vinton County*

*Combined Statement of Additions, Deductions  
and Changes in Fund Balances (Regulatory Cash Basis)*

*Fiduciary Fund Type*

*For the Year Ended December 31, 2022*

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	<u>Fiduciary Fund Type</u>
	<u>Custodial</u>
<b>Additions</b>	
Amounts Received as Fiscal Agent	<u>\$218,487</u>
<i>Total Additions</i>	<u>218,487</u>
<b>Deductions</b>	
Distributions as Fiscal Agent	<u>103,225</u>
<i>Total Deductions</i>	<u>103,225</u>
<i>Net Change in Fund Balances</i>	<u>115,262</u>
<i>Fund Cash Balances, January 1</i>	<u>198,421</u>
<i>Fund Cash Balances, December 31</i>	<u>\$313,683</u>

*See accompanying notes to the basic financial statements*

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

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## **Note 1 – Reporting Entity**

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

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

### *Public Entity Risk Pools*

The District participates in the Public Entities Pool of Ohio (PEP). Note 7 to the financial statements provides additional information for this entity. The District's management believes these financial statements present all activities for which the District is financially responsible.

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

### *Basis of Presentation*

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

### *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 Home Nursing Services (PHNF) Fund** This fund receives fees for providing home nursing services to elderly and homebound persons.

**Fiduciary Funds** Fiduciary funds include custodial funds.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The District's custodial funds account for the Vinton County Family and Children First as the Board serves as the administrative agent.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds.

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

*(Continued)*

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## **Note 2 – Summary of Significant Accounting Policies (Continued)**

### ***Fund Accounting (Continued)***

#### ***Fiduciary Funds (Continued)***

The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

#### ***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 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 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 District to budget each fund annually.

**Appropriations** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The 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. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2022 budgetary activity appears in Note 3.

#### ***Capital Assets***

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

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

*(Continued)*

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## **Note 2 – Summary of Significant Accounting Policies (Continued)**

### ***Accumulated Leave***

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

### ***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.

***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.

# Vinton County District Board of Health

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

*(Continued)*

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## **Note 3 – Budgetary Activity**

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

2022 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$477,100	\$504,763	\$27,663
Special Revenue	2,420,636	2,333,679	(86,957)
Total	<u>\$2,897,736</u>	<u>\$2,838,442</u>	<u>(\$59,294)</u>

  

2022 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$356,500	\$266,846	\$89,654
Special Revenue	2,390,344	2,262,687	127,657
Total	<u>\$2,746,844</u>	<u>\$2,529,533</u>	<u>\$217,311</u>

## **Note 4 – Deposits and Investments**

As required by the Ohio Revised Code, the Vinton 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 5 – Intergovernmental Funding and Property Taxes**

### ***Intergovernmental Funding***

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

### ***Property Taxes***

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

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

**Vinton County District Board of Health**  
*Vinton County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*  
*(Continued)*

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**Note 6 – Interfund Balances**

Outstanding advances at December 31, 2022, consisted of \$195,019 advanced from the General Fund to the following funds to provide working capital for operations or projects:

<b>Fund</b>	<b>Amount</b>
Drug Overdose	\$ 4,785
CHC Grant	25,031
RCI Fund	206
Excess Benefit	1,187
Workforce Development	30,822
PHI FY22-23 (PHEP)	22,168
IOPSLL	5,297
MQ42 FY22-23	16,366
EO 22	12,343
VCHF FY22	33,187
Regional Car Seat	7,680
COVID-19 Vaccine Needs	5,315
WIC	30,433
Community and Litter Grant	199

**Note 7 – Risk Management**

***Risk Pool Membership***

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

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

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

	<b>2022</b>
Cash and investments	\$42,310,794
Actuarial liabilities	\$15,724,479

## **Vinton County District Board of Health**

*Vinton County*

*Notes to the Financial Statements*

*For the Year Ended December 31, 2022*

*(Continued)*

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### **Note 8 – Defined Benefit Pension Plan**

#### ***Ohio Public Employees Retirement System***

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

### **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**

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years and the unexpendable corpus of the permanent funds. 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. As of December 31, 2022, there were no nonspendable balances.

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

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

<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 AGRICULTURE</b>			
<i>Passed Through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08210011WA1522	\$ 91,996
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	08210011WA1623	30,432
Total Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)			<u>122,428</u>
Total U.S. Department of Agriculture			<u>122,428</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through Ohio Department of Health</i>			
State and Community Highway Safety	20.600	08210014BB0123	7,680
Total U.S. Department of Transportation			<u>7,680</u>
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed Through Ohio Department of Developmental Disabilities</i>			
American Rescue Plan - Special Education-Grants for Infants and Families	84.181X	H181A210024	29,138
<i>Passed Through Jackson County Board of Health / Family and Children First Council</i>			
Special Education-Grants for Infants and Families	84.181X	N/A	25,522
<i>Passed Through Hocking County Board of Health / Family and Children First Council</i>			
Special Education-Grants for Infants and Families	84.181X	N/A	<u>13,333</u>
Total U.S. Department of Education			<u>67,993</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	93.069	08210012PH1322	31,389
Public Health Emergency Preparedness	93.069	08210012PH1423	33,218
Public Health Emergency Preparedness	93.069	N/A	<u>7,229</u>
Total Public Health Emergency Preparedness			<u>71,836</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	08210014DR0322	53,065
Injury Prevention and Control Research and State and Community Based Programs	93.136	08210014DR0423	17,036
Injury Prevention and Control Research and State and Community Based Programs	93.136	N/A	<u>1,702</u>
Total Injury Prevention and Control Research and State and Community Based Programs			<u>71,803</u>
Immunization Cooperative Agreements	93.268	08210012VE0121	477
Immunization Cooperative Agreements	93.268	08210012CN0122	35,134
Total Immunization Cooperative Agreements			<u>35,611</u>
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	08210012EO0121	78,891
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	08210012EO0222	35,289
Total Epidemiology and Laboratory Capacity for Infectious Diseases			<u>114,180</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	08210012WF0122	89,595
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	08210011MH0622	100,382
Maternal, Infant, and Early Childhood Home Visiting Grant Program	93.870	08210011MH0723	33,187
Total Maternal, Infant, and Early Childhood Home Visiting Grant Program			<u>133,569</u>
Preventive Health and Health Services Block Grant	93.991	08210014CC0322	105,000
<i>Passed Through National Association of County &amp; City Health Officials</i>			
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	N/A	5,297
Total U.S. Department of Health and Human Services			<u>626,891</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 824,992</u></b>

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

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Vinton County District Board of Health (the District) under programs of the federal government for the year ended December 31, 2022. 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 District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

**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 District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - MATCHING REQUIREMENTS**

Certain Federal programs require the District to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The District 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 District received reimbursements passed through the Ohio Department of Health for the Medicaid program (AL #93.778) in the amount of \$136,887. These MAC reimbursements are for administrative costs by participating in a quarterly time study, and are considered to be earned state revenue. The MAC funding is based on time study results and calculated using a Medicaid Eligible Rate (MER) specific to the District. The underlying expenses are on a cost reimbursement basis and occurred in prior reporting periods and are not listed on the District's Schedule of Expenditures of Federal Awards.

# OHIO AUDITOR OF STATE KEITH FABER



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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

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

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*, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2022 and the related notes to the financial statements of the Vinton County District Board of Health, Vinton County, Ohio (the District) and have issued our report thereon dated April 16, 2025, wherein we noted the 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 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 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. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2022-001 that we consider to be a material weakness.

Vinton County District Board of Health  
Vinton 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 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***District's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Corrective Action Plan. The District'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 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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

April 16, 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**

Vinton County District Board of Health  
Vinton County  
31927 State Route 93  
McArthur, Ohio 45651

To the Board of Health:

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

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

We have audited Vinton County District Board of Health's, Vinton County, (District) 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 Vinton County District Board of Health's major federal programs for the year ended December 31, 2022. Vinton County District Board of Health's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings.

In our opinion, Vinton County District Board of Health complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***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 District 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 qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Vinton County District Board of Health

Vinton County

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

Page 2

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

The District'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 District'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 District'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 District'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 District'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 District'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 District'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.

### ***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with Uniform Guidance and which is described in the accompanying Schedule of Findings as item 2022-002. Our opinion on each major federal program is not modified with respect to this matter.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying Schedule of Findings and Corrective Action Plan. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Vinton County District Board of Health

Vinton County

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

Page 3

### **Report on Internal Control Over Compliance**

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2022-003, to be a significant deficiency.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our audit described in the accompanying Schedule of Findings and Corrective Action Plan. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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  
Auditor of State  
Columbus, Ohio

April 16, 2025

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**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022**

**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>	Yes
<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>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> <ul style="list-style-type: none"><li>• Special Supplemental Nutrition Program of Women, Infants, and Children (WIC) AL # 10.557</li><li>• Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) AL # 93.323</li><li>• Maternal, Infant and Early Childhood Home Visiting Grant AL # 93.870</li></ul>	
<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

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022  
(Continued)**

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

**FINDING NUMBER 2022-001**

**Material Weakness**

In our audit engagement letter, as required by AU-C § 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 § 210 paragraphs .A14 & .A16.

The following errors were noted in the financial statements that required audit reclassification or adjustment:

- General Fund intergovernmental receipts of \$21,383 were incorrectly classified as property tax receipts;
- General Fund intergovernmental receipts of \$49,852 were incorrectly classified as charge for service receipts;
- General Fund charge for service receipts of \$26,334 were incorrectly classified as fines, license, and permit receipts;
- General Fund sale of fixed asset receipt of \$2,880 was incorrectly classified as miscellaneous receipts; and
- Family Children First Council custodial amounts received as fiscal agent of \$218,487, distributions as fiscal agent of \$103,224, and January 1, 2022 beginning fund balance of \$198,420 and December 31, 2022 ending fund balance of \$313,683 were omitted from the District's Hinkle filing.

The Fiscal Officer made classification errors in posting of receipts and disbursements due to a lack of understanding account classifications. This resulted in the incorrect classification errors noted above. The audited financial statements have been adjusted to reflect the correct classifications and FCFC custodial activity.

The Fiscal Officer should review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. In addition, the Fiscal Officer should present the FCFC custodial activity in the District's Hinkle filing each year as the District is the Fiscal Agent for the FCFC.

**Officials' Response:** The Fiscal Officer will review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. The Fiscal Officer will include all custodial activity for FCFC funds on all future Hinkle Filings for the Health Department.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

**Uniform Guidance Policies**

<b>Finding Number:</b>	<b>2022-002</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children, AL # 93.323 Epidemiology and Laboratory Capacity for Infectious Diseases, and AL # 93.870 Maternal, Infant and Early Childhood Home Visiting Grant</b>
<b>Federal Award Identification Number / Year:</b>	<b>08210011WA1522, 08210011WA1624, 08210012EO0121, 08210012EO0222 08210011MH0622, 08210011MH0723 / 2022</b>
<b>Federal Agency:</b>	<b>U.S. Department of Agriculture and U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed, Allowable Costs/Costs Principles, Cash Management, Equipment, Procurement and Suspension and Debarment, and Reporting</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Health</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>
<b>Prior Audit Finding Number:</b>	<b>N/A</b>

**Noncompliance**

**2 CFR § 300** codified in **45 CFR part 75** and gives regulatory effect to the Department of Health and Human Services and **2 CFR § 200** while **2 CFR § 400** gives regulatory effect to the Department of Agriculture for **2 CFR § 200**.

**2 CFR § 200.302(b)(6)** states the financial management system of each non-Federal entity must provide for written procedures to implement the requirements of **2 CFR § 200.305 Payment**.

**2 CFR 200.302(b)(7)** requires written procedures for determining the allowability of costs in accordance with Subpart E-Cost Principles of this part and the terms and conditions of the Federal award.

**2 CFR 200.430** states that costs of compensation are allowable to the extent that they satisfy the specific requirements of this part, and that the total compensation for individual employees: (1) Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-Federal activities; (2) Follows an appointment made in accordance with a non-Federal entity's laws and/or rules or written policies and meets the requirements of Federal statute, where applicable; and (3) Is determined and supported as provided in paragraph (i) of this section, Standards for Documentation of Personnel Expenses, when applicable.

**2 CFR 200.431** requires established written leave policies if the entity intends to pay fringe benefits.

**2 CFR 200.464(a)(2)** requires reimbursement of relocation costs to employees be in accordance with an established written policy must be consistently followed by the employer.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING NUMBER 2022-002 (Continued)**

**Uniform Guidance Policies (Continued)**

**2 CFR 200.475** requires reimbursement and/or charges to be consistent with those normally allowed in like circumstances in the non-Federal entity's non-federally-funded activities and in accordance with non-Federal entity's written travel reimbursement policies.

Additionally, for Federal awards, the Uniform Guidance requires a written policy for the procurement requirements outlined in **2 CFR § 200.318(c)(1)**, **2 CFR § 200.318(c)(2)**, and **2 CFR § 200.320(B)**.

The Board of Health did not have written policies as required by the Uniform Guidance as they were not aware of the requirements.

The failure to implement written policies as required by the Uniform Guidance could result in noncompliance with the District's federal programs.

The Board of Health should adopt written policies in accordance with the Uniform Guidance to help improve internal controls over federal compliance.

**Officials' Response:** The Board of Health will adopt updated written policies periodically in accordance with the Uniform Guidance to help improve internal controls over federal compliance.

**Eligibility**

<b>Finding Number:</b>	<b>2022-003</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children</b>
<b>Federal Award Identification Number / Year:</b>	<b>08210011WA1522, 08210011WA1623 / 2022</b>
<b>Federal Agency:</b>	<b>U.S. Department of Agriculture</b>
<b>Compliance Requirement:</b>	<b>Eligibility</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Health</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>
<b>Prior Audit Finding Number:</b>	<b>N/A</b>

**Significant Deficiency**

**2 CFR § 400** gives regulatory effect to the Department of Agriculture for **2 C.F.R § 200.303(a)** which provides that the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

**VINTON COUNTY DISTRICT BOARD OF HEALTH  
VINTON COUNTY**

**SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022  
(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING NUMBER 2022-003 (Continued)**

**Eligibility (Continued)**

Due to the lack of controls over the eligibility application process, of the eligibility applications tested for fiscal year 2022, 3.3% were not signed by the applicant or WIC personnel to indicate review of application and agreement with the eligibility determination. Lack of controls in place by reviewing and signing applications could result in benefits provided to ineligible participants.

The Board of Health WIC personnel should implement additional control practices for the review and approval for WIC eligibility for participants.

**Officials' Response:** The Board of Health WIC personnel will implement additional control practices for the review and approval for WIC eligibility for participants.



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**CORRECTIVE ACTION PLAN**  
**2 CFR § 200.511(c)**  
**DECEMBER 31, 2022**

<b>Finding Number:</b>	2022-001
<b>Planned Corrective Action:</b>	The Fiscal Officer will review the receipts and disbursements when posting in the accounting system to ensure the classification is appropriate. The Fiscal Officer will include all custodial activity for FCFC funds on all future Hinkle Filings for the Health Department. April 15, 2025 Christy Reed, Fiscal Officer
<b>Anticipated Completion Date:</b>	
<b>Responsible Contact Person:</b>	
<b>Finding Number:</b>	2022-002
<b>Planned Corrective Action:</b>	The Board of Health will adopt updated written policies periodically in accordance with the Uniform Guidance to help improve internal controls over federal compliance. June 30, 2025 Emily Deshaies, Health Commissioner
<b>Anticipated Completion Date:</b>	
<b>Responsible Contact Person:</b>	
<b>Finding Number:</b>	2022-003
<b>Planned Corrective Action:</b>	The Board of Health WIC personnel will implement additional control practices for the review and approval for WIC eligibility for participants. June 30, 2025 Tami Warnock, WIC Director
<b>Anticipated Completion Date:</b>	
<b>Responsible Contact Person:</b>	

# OHIO AUDITOR OF STATE KEITH FABER



## VINTON COUNTY DISTRICT BOARD OF HEALTH

VINTON 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 4/22/2025

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)