

WYANDOT COUNTY DISTRICT BOARD OF HEALTH

WYANDOT COUNTY, OHIO

AUDIT REPORT

For the Year Ended December 31, 2014





Dave Yost • Auditor of State

Board of Directors
Wyandot County District Board of Health
127-A South Sandusky Avenue
Upper Sandusky, Ohio 43351

We have reviewed the *Independent Auditor's Report* of the Wyandot County District Board of Health, Wyandot County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2014 through December 31, 2014. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

July 21, 2015

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WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO
Audit Report
For the year ended December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

Wyandot County District Board of Health
Wyandot County
127-A South Sandusky Avenue
Upper Sandusky, Ohio 43351

To the Board of Health:

Report on the Financial Statements

We have audited the accompanying financial statements and related notes of the Wyandot County District Board of Health, Wyandot County (the District) as of and for the year ended December 31, 2014.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the District's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

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

As described in Note 1 of the financial statements, the District prepared these financial statements using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy requirements.

Although the effects on the financial statements of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

Though the District does not intend these statements to conform to GAAP, auditing standards generally accepted in the United States of America require us to include an adverse opinion on GAAP. However, the adverse opinion does not imply the amounts reported are materially misstated under the accounting basis Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit. Our opinion on this accounting basis is in the *Opinion on Regulatory Basis of Accounting* paragraph below.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

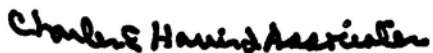
In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of December 31, 2014, or changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined cash balances of the Wyandot County District Board of Health, Wyandot County as of December 31, 2014, and its combined cash receipts and disbursements for the year then ended in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit, described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2015, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 25, 2015

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN
FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES
For the Year Ended December 31, 2014**

	Governmental Fund Types		Total - (Memorandum Only)
	General	Special Revenue	
Cash Receipts:			
Property Taxes	\$ 244,893	-	\$ 244,893
Charges for Services	232,464	\$ 167,059	399,523
Fines, License, and Permits	33,989	84,355	118,344
Intergovernmental:			
Apportionments	71,828	-	71,828
Grants	18,443	312,056	330,499
Other	67,841	928,420	996,261
Miscellaneous	27,699	23,068	50,767
<i>Total Cash Receipts</i>	697,157	1,514,958	2,212,115
Cash Disbursements:			
Salaries	329,287	924,012	1,253,299
Fringe Benefits	148,320	398,503	546,823
Supplies	47,346	18,456	65,802
Remittance to State	17,454	85,250	102,704
Equipment	8,176	29,681	37,857
Contracts - Services	18,366	139,689	158,055
Travel	3,984	46,683	50,667
Other	44,782	184,388	229,170
<i>Total Cash Disbursements</i>	617,715	1,826,662	2,444,377
<i>Total Cash Receipts Over/(Under) Cash Disbursements</i>	79,442	(311,704)	(232,262)
Other Financing Sources/(Uses):			
Transfers-In	-	118,750	118,750
Transfers-Out	(118,750)	-	(118,750)
Advances-In	26,890	10,000	36,890
Advances-Out	(10,000)	(26,890)	(36,890)
<i>Total Other Financing Sources/(Uses)</i>	(101,860)	101,860	-
<i>Net Change in Fund Cash Balances</i>	(22,418)	(209,844)	(232,262)
<i>Fund Balance, January 1, 2014</i>	89,126	447,646	536,772
Fund Cash Balance December 31, 2014			
Restricted	-	201,602	201,602
Committed	-	36,200	36,200
Unassigned	66,708	-	66,708
<i>Fund Balance, December 31, 2014</i>	\$ 66,708	\$ 237,802	\$ 304,510

See accompanying Notes to the Financial Statements.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. DESCRIPTION OF THE ENTITY

The constitution and laws of the State of Ohio establish the rights and privileges of the Wyandot County District Board of Health, Wyandot County, (the District) as a body corporate and politic. A five-member Board and a Health Commissioner govern the District. The District Advisory Council, made up of the Board of County Commissioners, the Chief Executive of each municipal corporation not constituting a City Health District and chairman of the Board of Trustees of each township, appoints District Board members. District's services include recording vital statistics; inspection of food service facilities, water wells and sewers; issuances of licenses and permits and public nursing services. Also, the Women, Infants and Children Program (WIC) is under the auspices of the District.

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

B. BASIS OF ACCOUNTING

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D). This basis is similar to the cash receipts and disbursements accounting basis. The 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(D) permit.

C. CASH

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

D. FUND ACCOUNTING

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. FUND ACCOUNTING - (continued)

2. Special Revenue Funds

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

Public Health Nursing Fund - This fund receives fees for providing public health services, such as immunizations, home health visits, and school nurses.

E. BUDGETARY PROCESS

The Ohio Revised Code requires that each fund be budgeted annually.

1. Appropriations

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

2. Estimated Resources

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

3. Encumbrances

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2014 budgetary activity appears in Note 2.

F. FUND BALANCE

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

1. Nonspendable

The District classifies assets as nonspendable when legally or contractually required to maintain the amounts intact.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

F. FUND BALANCE - (Continued)

2. Restricted

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

3. Committed

Board members can commit amounts via formal action (resolution). The District must adhere to these commitments unless the Board members amend 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.

4. Assigned

Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as restricted or committed. Governmental funds other than the general fund report all fund balances as assigned unless they are restricted or committed. In the general fund, assigned amounts represent intended uses established by Board members or a District official delegated that authority by resolution, or by State Statute.

5. Unassigned

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

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

G. Property, Plant, and Equipment

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

H. 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.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

2. BUDGETARY ACTIVITY

Budgetary activity for the year ending December 31, 2014 is as follows:

Fund Type	2014 Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 704,728	\$ 697,157	\$ (7,571)
Special Revenue	1,600,433	1,633,708	33,275
Total	\$ 2,305,161	\$ 2,330,865	\$ 25,704

Fund Type	2014 Budgeted vs. Actual Budgetary Basis Disbursements		
	Appropriation Authority	Budgetary Disbursements	Variance
General	\$ 793,854	\$ 736,465	\$ 57,389
Special Revenue	2,044,414	1,826,662	217,752
Total	\$ 2,838,268	\$ 2,563,127	\$ 275,141

3. INTERGOVERNMENTAL FUNDING AND TAX LEVY

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.

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the District with sufficient funds for health programs. The levy generated \$244,893 in 2014. The financial statement presents this amount as property tax receipts.

4. RETIREMENT SYSTEM

The District's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2014, OPERS members contributed 10% of their wages. The District contributed an amount equal to 14% of participants' gross salaries in the year. The District has paid all contributions required through December 31, 2014.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

5. RISK MANAGEMENT

The District is exposed to various risks of property and casualty losses, and injuries to employees.

The District insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The District belongs to the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (York), functions as the administrator of PEP and provides underwriting, claims, loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2014, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

The aforementioned casualty and property reinsurance agreement does not discharge PEP's primary liability for claims payments on covered losses. Claims exceeding coverage limits are the obligation of the respective government.

Financial Position

PEP's financial statements (audited by other accountants) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2013 and 2014:

	<u>2013</u>	<u>2014</u>
Assets	\$34,411,883	\$35,402,177
Liabilities	<u>(12,760,194)</u>	<u>(12,363,257)</u>
Net Position	<u>\$21,651,689</u>	<u>\$23,038,920</u>

At December 31, 2013 and 2014, respectively, the liabilities above include approximately \$11.6 million and \$11.1 million of estimated incurred claims payable. The assets above also include approximately \$11.1 million and \$10.8 million of unpaid claims to be billed. The Pool's membership increased from 475 members in 2013 to 488 members in 2014. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2014, the District's share of these unpaid claims collectible in future years is approximately \$4,000.

**WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY, OHIO**

**Notes To The Financial Statements
For The Year Ended December 31, 2014**

5. RISK MANAGEMENT - (Continued)

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each year of membership.

<u>Contributions to PEP</u>	
<u>2013</u>	<u>2014</u>
\$5,483	\$6,055

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

6. 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.

7. TRANSFERS

In 2014, the District had transfers as follows:

	<u>Transfers From:</u>	<u>Transfers To:</u>
General	<u>\$ 118,750</u>	
Special Revenue:		
Homemaker Fund		\$ 62,750
Recreation Vehicle Park Fund		2,000
Household Sewage Fund		4,000
Water Fund		10,000
Life Skills Fund		1,000
Reproductive Health and Wellness		35,000
Child and Family Health Services		4,000
		<u>\$ 118,750</u>

All transfers are made in accordance with the Ohio Revised Code.

Charles E. Harris & Associates, Inc.
Certified Public Accountants

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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

Wyandot County District Board of Health
Wyandot County
127-A South Sandusky Avenue
Upper Sandusky, Ohio 43351

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the Wyandot County District Board of Health, Wyandot County, (the District) as of and for the year ended December 31, 2014, and the related notes to the financial statements and have issued our report thereon dated June 25, 2015, wherein we noted the District followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the District's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the District's financial statements. *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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency in internal control. We consider finding 2014-001 to be a significant deficiency.

Compliance and Other Matters


As part of reasonably assuring whether the District's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Entity's Response to Finding

The District's response to the finding identified in our audit is described in the accompanying schedule of findings. We did not audit the District's response and, accordingly, we express no opinion on it.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris and Associates, Inc.

June 25, 2015

WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY

Schedule of Findings
December 31, 2014

FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS
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Finding Number 2014-001 – Significant Deficiency

Financial Reporting

The District's management is responsible for the fair presentation of the financial statement. Errors were noted in the financial statement which resulted in three audit adjustments. The adjustments were as follows:

- Property taxes were recorded at the net amount, rather than recording at the gross amount and then showing the tax collection fees as an expense.
- Intergovernmental revenues of \$37,963 were recorded as a Transfer in for special revenue funds.
- Charges for services revenue of \$80,572 were recorded in the miscellaneous line item for the general fund.

The accompanying financial statement and accounting system have been adjusted to correct these errors.

To ensure the District's financial statements and notes to the statements are complete and accurate, the District should adopt policies and procedures, including a final review of the statements and notes by the Administrator and Board to identify and correct errors and misclassifications.

Managements' Response:

Management will take steps to monitor all transactions and post correctly in the future.

WYANDOT COUNTY DISTRICT BOARD OF HEALTH
WYANDOT COUNTY

SCHEDULE OF PRIOR AUDIT FINDINGS
December 31, 2014

FINDING NUMBER	FUNDING SUMMARY	FULLY CORRECTED?	Not Corrected. Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain
2013-001	Significant Deficiency – Financial Reporting	No	Repeated as Finding 2014-001

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Dave Yost • Auditor of State

WYANDOT COUNTY DISTRICT BOARD OF HEALTH

WYANDOT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 4, 2015