



OHIO AUDITOR OF STATE
KEITH FABER



**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY
DECEMBER 31, 2021**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Prepared by Management:	
Financial Statements:	
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Governmental Fund Types	5
Notes to the Financial Statement.....	6
Schedule of Expenditures of Federal Awards	13
Notes to the Schedule of Expenditures of Federal Awards.....	15
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	21
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.....	23
Schedule of Findings.....	27

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Licking County District Board of Health
Licking County
675 Price Rd
Newark, OH 43055

To the Board of Health:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Licking County District Board of Health, Licking County, Ohio (the District), which comprises the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of December 31, 2021, 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 Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Emphasis of Matter

As discussed in Note 13 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District. We did not modify our opinion regarding this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 to opine on the financial statements as a whole.

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 September 16, 2022, 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

September 16, 2022

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**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND
BALANCES (REGULATORY CASH BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2021**

	General	Special Revenue	Capital Projects	Totals (Memorandum Only)
Cash Receipts				
Intergovernmental	\$2,794,758	\$2,788,842	\$0	\$5,583,600
Charges for Services	1,626,238	0	0	1,626,238
Fines, Licenses and Permits	487,015	712,988	0	1,200,003
Miscellaneous	21,214	0	0	21,214
<i>Total Cash Receipts</i>	<u>4,929,225</u>	<u>3,501,830</u>	<u>0</u>	<u>8,431,055</u>
Cash Disbursements				
Current:				
Environmental Health	192,019	789,597	0	981,616
Solid Waste	0	131,656	0	131,656
Nursing	1,217,149	552,787	0	1,769,936
WIC	0	660,704	0	660,704
Health Promotion and Planning	733,101	0	0	733,101
Administration	962,320	1,261,825	0	2,224,145
Capital Outlay	<u>0</u>	<u>0</u>	<u>66,985</u>	<u>66,985</u>
<i>Total Cash Disbursements</i>	<u>3,104,589</u>	<u>3,396,569</u>	<u>66,985</u>	<u>6,568,143</u>
<i>Excess (Deficiency) of Receipts Over(Under) Disbursements</i>	<u>1,824,636</u>	<u>105,261</u>	<u>(66,985)</u>	<u>1,862,912</u>
Other Financing Receipts (Disbursements)				
Transfers In	0	5,773	100,000	105,773
Transfers Out	<u>(105,773)</u>	<u>0</u>	<u>0</u>	<u>(105,773)</u>
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(105,773)</u>	<u>5,773</u>	<u>100,000</u>	<u>0</u>
<i>Net Change in Fund Cash Balances</i>	1,718,863	111,034	33,015	1,862,912
<i>Fund Cash Balances, January 1</i>	<u>5,414,568</u>	<u>1,474,067</u>	<u>5,545</u>	<u>6,894,180</u>
Fund Cash Balances, December 31	<u>\$7,133,431</u>	<u>\$1,585,101</u>	<u>\$38,560</u>	<u>\$8,757,092</u>

See accompanying notes to the financial statement.

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the District Board of Health, Licking County, Ohio, (the District) as a body corporate and politic. An eleven-member Board of Health appointed by the District Advisory Council governs the District. The Board appoints a Health Commissioner to govern the District. The District’s services include communicable disease investigations, immunization clinic, inspections, public health nursing services, and issues health-related licenses and permits.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the District are not misleading.

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 Fund:

Coronavirus Relief (COVID-19) Fund - This is a Federal grant fund which accounts for money received related to the pandemic.

Capital Project Funds These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The District had the following significant Capital Project Fund:

Capital Project Reserve Fund – This fund receives transfers from the General Fund setting aside funds for future District related capital projects in accordance with Ohio Revised Code Section 5705.13(C).

Basis of Accounting

This financial statement follows 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.

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 2 – Summary of Significant Accounting Policies (Continued)

The Board 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).

This statement includes 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.

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. Unencumbered appropriations lapse at year end.

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

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

A summary of 2021 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

Fund Balance

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

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

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 2 – Summary of Significant Accounting Policies (Continued)

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

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

Assigned Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. 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 the Board or a District official delegated that authority by resolution, or by State Statute. 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 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2021, follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$4,457,690	\$4,929,225	\$471,535
Special Revenue	2,456,853	3,507,603	1,050,750
Capital Projects	100,000	100,000	0
Total	\$7,014,543	\$8,536,828	\$1,522,285

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 3 – Budgetary Activity (Continued)

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$3,992,621	\$3,296,391	\$696,230
Special Revenue	3,541,091	3,449,938	91,153
Capital Projects	69,000	68,966	34
Total	\$7,602,712	\$6,815,295	\$787,417

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Licking 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

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.

Note 6 – Interfund Balances

Transfers at December 31, 2021, consisted of the following:

Fund	Transfers In	Transfers Out
General Fund	\$0	\$105,773
Special Revenue Fund	5,773	0
Capital Projects Fund	100,000	0
Total	\$105,773	\$105,773

The transfer of \$100,000 from the General Fund to the Capital Projects Fund is to fund the District’s Capital Projects Reserve Fund established pursuant to Ohio Revised Code Section 5705.13(C). All other transfers were for general operating purposes.

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 7 – 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 (The Pool). The Pool assumes the risk of loss up to the limits of the District’s policy. The Pool covers the following risks:

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

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

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

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The District’s 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, 2021.

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 2021. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2021.

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 10 – Contingent Liabilities

A. Grants

Amounts grantor agencies pay to the District are subject to audit and adjustment by the grantor, principally the federal government. Grantors 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.

B. Litigation

The District is not currently involved in any new or outstanding litigation.

Note 11 – Related Organizations

The District is associated with the Public Health Partnership of Licking County, a not-for profit Section 501(C)(3) created under the Internal Revenue Code to provide charitable activities and financial support to the District’s employees and programs and to care for the sick, elderly, injured, and disabled and to further the treatment of prevention of injury or disease and promote general health programs. This related organization is directed by a nine-member Board with the District’s Health Commissioner serving as a member. The Board has no financial responsibility for the operations of the related organization and did not contribute to its operations during 2021.

Note 12 – Fund Balances

Included in fund balance are amounts the District cannot spend, including encumbrances which are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year-end the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Total</u>
Outstanding Encumbrances	\$ 86,029	\$ 86,029
Total	<u>\$ 86,029</u>	<u>\$ 86,029</u>

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

**DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2021**

Note 13 – COVID-19

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

LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health</i>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	04510011WA1421	\$ 477,954
		04510011WA1522	\$ 153,235
Total Special Supplemental Nutrition Program for Women, Infants and Children			<u>\$ 631,189</u>
Total U.S. Department of Agriculture			<u>\$ 631,189</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed Through Ohio Department of Health</i>			
State Indoor Radon Grants	66.032	04510012IR1421	\$ 50,000
		04510012IR1522	\$ 8,000
Total State Indoor Radon Grants			<u>\$ 58,000</u>
Total U.S. Environmental Protection Agency			<u>\$ 58,000</u>
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	93.069	04510012PH1221	\$ 88,725
		04510012PH1322	\$ 61,464
Total Public Health Emergency Preparedness			<u>\$ 150,189</u>
Injury Prevention and Control Research and State and Community Based Programs	93.136	04510014DR0221	\$ 138,250
		04510014DR0322	\$ 38,500
Total Injury Prevention and Control Research and State and Community Based Programs			<u>\$ 176,750</u>
Immunization Cooperative Agreements	93.268	04510012GV0321	\$ 21,672
		04510012GV0422	\$ 12,301
Total Immunization Cooperative Agreements			<u>\$ 33,973</u>
Covid-19 - Immunization Cooperative Agreements	93.268	04510012VE0121	\$ 137,531
Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	04510012EO0121	\$ 427,953
	93.323	04510012CT0121	\$ 74,811
Total Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>\$ 502,764</u>
Covid-19: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	04510012WF0122	\$ 4,491
Children's Health Insurance Program	93.767	04510014BC1221	\$ 74,340
Opioid STR	93.788	04510014IN0322	\$ 57,250
		04510014IN0423	\$ 9,750
Total Opioid STR			<u>\$ 67,000</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	04510014BC1221	\$ 85,251
		04510014BC1322	\$ 136,446
Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations			<u>\$ 221,697</u>
Preventive Health and Health Services Block Grant	93.991	04510014IC0321	\$ 97,650
		04510014IC0422	\$ 17,850
		04510014CC0821	\$ 99,772
Total Preventive Health and Health Services Block Grant			<u>\$ 215,272</u>
Maternal and Child Health Services Block Grants to the States	93.994	04510011MP0521	\$ 36,370
	93.994	04510011DS1421	\$ 29,926
	93.994	04510011CK0121	\$ 3,175
Total Maternal and Child Health Services Block Grants to the States			<u>\$ 69,471</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,653,478</u>

LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal ALN	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through Ohio Department of Public Safety</i>			
Highway Safety Cluster			
State and Community Highway Safety	20.600	SC-2021-Licking County Health Dep-00009	\$ 51,558
		SC-2022-Licking County Health Dep-00010	\$ 12,664
Total Highway Safety Cluster			<u>\$ 64,222</u>
Total U.S. Department of Transportation			<u>\$ 64,222</u>
U.S. DEPARTMENT OF THE TREASURY			
<i>Passed through the Licking County Commissioners</i>			
Covid-19 Coronavirus Relief Fund	21.019		\$ 282,449
<i>Passed through the Ohio Department of Health</i>			
Covid-19 Coronavirus Relief Fund	21.019	04510012VN0121	\$ 20,000
	21.019	04510012CO0121	\$ 470,339
	21.019	04510012CT0120	\$ 166
Total Covid-19 Coronavirus Relief Fund			<u>\$ 772,954</u>
Total U.S. Department of Treasury			<u>\$ 772,954</u>
Total Expenditures of Federal Awards			<u><u>\$ 3,179,843</u></u>

The accompanying notes are an integral part of this schedule.

**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Licking County District Board of Health, Licking County (the District) under programs of the federal government for the year ended December 31, 2021. 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 or changes in net position 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 – U.S. Department of Agriculture

Passed through the Ohio Department of Health
Women, Infants and Children
AL: 10.557
Pass Through Identifier: 04510011WA1421
\$477,954

Passed through the Ohio Department of Health
Women, Infants and Children
AL: 10.557
Pass Through Identifier: 04510011WA1522
\$153,235

NOTE F – U.S. Environmental Protection Agency

Passed through the Ohio Department of Health
Indoor Radon
AL: 66.032
Pass Through Identifier: 04510012IR1421
\$50,000

**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)**

Passed through the Ohio Department of Health
Indoor Radon
AL: 66.032
Pass Through Identifier: 04510012IR1522
\$8,000

NOTE G – U.S. Department of Health and Human Services

Passed through the Ohio Department of Health
Public Health Emergency Preparedness
AL: 93.069
Pass Through Identifier: 04510012PH1221
\$88,725

Passed through the Ohio Department of Health
Public Health Emergency Preparedness
AL: 93.069
Pass Through Identifier: 04510012PH1322
\$61,464

Passed through the Ohio Department of Health
Drug Overdose Prevention
AL: 93.136
Pass Through Identifier: 04510014DR0221
\$138,250

Passed through the Ohio Department of Health
Drug Overdose Prevention
AL: 93.136
Pass Through Identifier: 04510014DR0322
\$38,500

Passed through the Ohio Department of Health
Get Vaccinated Ohio- Public Health Initiative
AL: 93.268
Pass Through Identifier: 04510012GV0321
\$21,672

Passed through the Ohio Department of Health
Get Vaccinated Ohio- Public Health Initiative
AL: 93.268
Pass Through Identifier: 04510012GV0422
\$12,301

Passed through the Ohio Department of Health
Covid-19 Vaccine Equity Supplemental
AL: 93.268
Pass Through Identifier: 04510012VE0121
\$137,531

Passed through the Ohio Department of Health
Covid-19 Enhanced Operations
AL: 93.323
Pass Through Identifier: 04510012EO0121
\$427,953

**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)**

Passed through the Ohio Department of Health
Covid19- Contact Tracing Supplemental
AL: 93.323
Pass Through Identifier: 04510012CT0121
\$74,811

Passed through the Ohio Department of Health
Public Health Workforce
AL: 93.354
Pass Through Identifier: 04510012WF0122
\$4,491

Passed through the Ohio Department of Health
Breast & Cervical Cancer Project
AL: 93.767
Pass Through Identifier: 04510014BC1221
\$74,340

Passed through the Ohio Department of Health
Integrated Naloxone Access & Infrastructure
AL: 93.788
Pass Through Identifier: 04510014IN0322
\$57,250

Passed through the Ohio Department of Health
Integrated Naloxone Access & Infrastructure
AL: 93.788
Pass Through Identifier: 04510014IN0423
\$9,750

Passed through the Ohio Department of Health
Breast & Cervical Cancer Project
AL: 93.898
Pass Through Identifier: 04510014BC1221
\$85,251

Passed through the Ohio Department of Health
Breast & Cervical Cancer Project
AL: 93.898
Pass Through Identifier: 04510014BC1322
\$136,446

Passed through the Ohio Department of Health
Injury Prevention- Child Injury Prevention
AL: 93.991
Pass through 04510014IC0321
\$97,650

Passed through the Ohio Department of Health
Injury Prevention- Child Injury Prevention
AL: 93.991
Pass through Identifier: 04510014IC0422
\$17,850

**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)**

Passed through the Ohio Department of Health
Creating Healthy Communities
AL: 93.991
Pass Through Identifier: 04510014CC0821
\$99,772

Passed through the Ohio Department of Health
Maternal & Child Health Program
AL: 93.994
Pass Through Identifier: 04510011MP0521
\$36,370

Passed through the Ohio Department of Health
Dental Sealant
AL: 93.994
Pass Through Identifier: 04510011DS1421
\$29,926

Passed through the Ohio Department of Health
Cribs For Kids
AL: 93.994
Pass Through Identifier: 04510011CK0121
\$3,175

NOTE H -- U.S. Department of Transportation

Passed through the Ohio Department of Public Safety
Safe Communities
AL: 20.600
Pass Through Identifier: SC-2021-Licking County Health Dep-00009
\$51,558

Passed through the Ohio Department of Public Safety
Safe Communities
AL: 20.600
Pass Through Identifier: SC-2022-Licking County Health Dep-00010
\$12,664

NOTE I – U.S. Department of the Treasury

Passed through the Licking County Commissioners
Cares Act
AL: 21.019
Pass Through Identifier: 20-001/21-001
\$282,449

Passed through the Ohio Department of Health
Covid-19 Vaccine Needs Assessment
AL: 21.019
Pass Through Identifier: 04510012VN0121
\$20,000

**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021
(Continued)**

Passed through the Ohio Department of Health
Coronavirus Response Supplemental
AL: 21-019
Pass Through Identifier: 04510012CO0121
\$470,339

Passed through the Ohio Department of Health
Covid-19 Contact Tracing
AL: 21.019
Pass Through Identifier: 04510012CT0120
\$166

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

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

Licking County District Board of Health
Licking County
675 Price Rd
Newark, OH 43055

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type combined total as of and for the year ended December 31, 2021, and the related notes to the financial statements of the Licking County District Board of Health, Licking County, (the District), and have issued our report thereon dated September 16, 2022, wherein we noted the District followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the District.

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 purposes 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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

September 16, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

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

Licking County District Board of Health
Licking County
675 Price Road
Newark, Ohio 43055

To the Board of Health:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Licking County District Board of Health's (the 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 Licking County District Board of Health's major federal programs for the year ended December 31, 2021. Licking 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, Licking 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, 2021.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the 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 opinion 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.

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.

Report on Internal Control over Compliance

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

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

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

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



Keith Faber
Auditor of State
Columbus, Ohio

September 16, 2022

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**LICKING COUNTY DISTRICT BOARD OF HEALTH
LICKING COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	AL # 10.557 - Special Supplemental Nutrition Program for Women, Infants and Children AL # 21.019 - Coronavirus Relief Fund
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	No

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

None noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None noted.

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OHIO AUDITOR OF STATE KEITH FABER



LICKING COUNTY DISTRICT BOARD OF HEALTH

LICKING 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 9/29/2022

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

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