



OHIO AUDITOR OF STATE  
**KEITH FABER**





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

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

***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 December 4, 2024, 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

December 4, 2024

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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, 2023**

|  | <b>General</b>                   | <b>Special<br/>Revenue</b>       | <b>Capital<br/>Projects</b>    | <b>Totals<br/>(Memorandum<br/>Only)</b> |
|--|----------------------------------|----------------------------------|--------------------------------|---|
| <b>Cash Receipts</b>   |                                  |                                  |                                |   |
| Intergovernmental  | \$3,145,766                      | \$1,802,015                      | \$0                            | \$4,947,781                             |
| Charges for Services   | 943,570                          | 0                                | 0                              | 943,570                                 |
| Fines, Licenses and Permits                                      | 512,388                          | 682,527                          | 0                              | 1,194,915                               |
| Miscellaneous  | 70,417                           | 0                                | 0                              | 70,417                                  |
| <i>Total Cash Receipts</i>                                       | <u>4,672,141</u>                 | <u>2,484,542</u>                 | <u>0</u>                       | <u>7,156,683</u>                        |
| <b>Cash Disbursements</b>  |                                  |                                  |                                |   |
| Current:   |                                  |                                  |                                |   |
| Environmental Health   | 312,844                          | 799,182                          | 0                              | 1,112,026                               |
| Solid Waste  | 0                                | 96,954                           | 0                              | 96,954                                  |
| Nursing  | 1,012,531                        | 668,294                          | 0                              | 1,680,825                               |
| WIC  | 0                                | 609,314                          | 0                              | 609,314                                 |
| Health Promotion and Planning                                    | 862,210                          | 0                                | 0                              | 862,210                                 |
| Administration   | 2,236,471                        | 287,529                          | 0                              | 2,524,000                               |
| Capital Outlay   | <u>0</u>                         | <u>0</u>                         | <u>82,300</u>                  | <u>82,300</u>                           |
| <i>Total Cash Disbursements</i>                                  | <u>4,424,056</u>                 | <u>2,461,273</u>                 | <u>82,300</u>                  | <u>6,967,629</u>                        |
| <i>Excess (Deficiency) of Receipts Over(Under) Disbursements</i> | <u>248,085</u>                   | <u>23,269</u>                    | <u>(82,300)</u>                | <u>189,054</u>                          |
| <b>Other Financing Receipts (Disbursements)</b>                  |                                  |                                  |                                |   |
| Transfers In   | 0                                | 0                                | 200,000                        | 200,000                                 |
| Transfers Out  | <u>(200,000)</u>                 | <u>0</u>                         | <u>0</u>                       | <u>(200,000)</u>                        |
| <i>Total Other Financing Receipts (Disbursements)</i>            | <u>(200,000)</u>                 | <u>0</u>                         | <u>200,000</u>                 | <u>0</u>                                |
| <i>Net Change in Fund Cash Balances</i>                          | 48,085                           | 23,269                           | 117,700                        | 189,054                                 |
| <i>Fund Cash Balances, January 1</i>                             | <u>8,134,716</u>                 | <u>1,928,658</u>                 | <u>59,275</u>                  | <u>10,122,649</u>                       |
| <b>Fund Cash Balances, December 31</b>                           | <b><u><u>\$8,182,801</u></u></b> | <b><u><u>\$1,951,927</u></u></b> | <b><u><u>\$176,975</u></u></b> | <b><u><u>\$10,311,703</u></u></b>       |

See accompanying notes to the financial statement.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
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 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:

***Women, Infants, and Children (WIC) Fund*** This is a Federal grant fund accounts for the Special Supplemental Nutrition Program as well as funds set-aside for WIC contingency.

***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, 2023**

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**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 (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. 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 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 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.

***Leases and SBITAs***

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

The District has entered into noncancelable Subscription-Based Information Technology Arrangements (SBITA) contracts (as defined by GASB 96) for several types of software including contracts related to financial systems and various other software. Subscription disbursements are recognized when they are paid.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

***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.

***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.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**Note 3 – Budgetary Activity**

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

| 2023 Budgeted vs. Actual Receipts |                      |                    |           |
|-----------------------------------|----------------------|--------------------|-----------|
| Fund Type                         | Budgeted<br>Receipts | Actual<br>Receipts | Variance  |
| General                           | \$4,295,160          | \$4,672,141        | \$376,981 |
| Special Revenue                   | 2,342,139            | 2,484,542          | 142,403   |
| Capital Projects                  | 100,000              | 200,000            | 100,000   |
| Total                             | \$6,737,299          | \$7,356,683        | \$619,384 |

| 2023 Budgeted vs. Actual Budgetary Basis Expenditures |                            |                           |           |
|---|----------------------------|---------------------------|-----------|
| Fund Type   | Appropriation<br>Authority | Budgetary<br>Expenditures | Variance  |
| General   | \$5,008,110                | \$4,720,883               | \$287,227 |
| Special Revenue                                       | 2,503,772                  | 2,470,970                 | 32,802    |
| Capital Projects                                      | 159,275                    | 159,275                   | 0         |
| Total   | \$7,671,157                | \$7,351,128               | \$320,029 |

**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, 2023, consisted of the following:

| Fund                  | Transfers In | Transfers Out |
|-----------------------|--------------|---------------|
| General Fund          | \$0          | \$200,000     |
| Capital Projects Fund | 200,000      | 0             |
| Total                 | \$200,000    | \$200,000     |

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 6 – Interfund Balances (Continued)**

The transfer of \$200,000 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).

**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, 2023:

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

**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, 2023.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED 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**

**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 eight-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 2023.

**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:

| Fund Balances            | General  | Special<br>Revenue | Capital<br>Projects | Total     |
|--------------------------|----------|--------------------|---------------------|-----------|
| Outstanding Encumbrances | \$96,827 | \$9,697            | \$76,975            | \$183,499 |
| Total                    | \$96,827 | \$9,697            | \$76,975            | \$183,499 |

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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**Note 12 – Fund Balances (Continued)**

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.

**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 ended in April 2023. During 2023, the District received \$109,009 in COVID-19 funding. The District will continue to spend available COVID-19 funding consistent with the applicable program guidelines.



**LICKING COUNTY HEALTH DEPARTMENT  
LICKING COUNTY**

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

| <b>FEDERAL GRANTOR<br/>Pass Through Grantor<br/>Program / Cluster Title</b>  | <b>Federal<br/>ALN<br/>Number</b> | <b>Pass Through<br/>Entity Identifying<br/>Number</b> | <b>Total Federal<br/>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   | 10.557                            | 04510011WA1623  | \$ 481,499                            |
|  |                                   | 04510011WA1724  | \$ 145,275                            |
| Total Special Supplemental Nutrition Program for Women, Infants and Children   |                                   |   | <u>\$ 626,774</u>                     |
| Total U.S. Department of Agriculture   |                                   |   | <u>\$ 626,774</u>                     |
| <b>U.S. DEPARTMENT OF TRANSPORTATION</b>   |                                   |   |                                       |
| <i>Passed through Ohio Department of Public Safety</i>   |                                   |   |                                       |
| Highway Safety Cluster   |                                   |   |                                       |
| State and Community Highway Safety   | 20.600                            | SC-2023-Licking County Health Dep-00010               | \$ 44,404                             |
|  |                                   | SC-2024-Licking County Health Dep-00024               | \$ 9,791                              |
| Total Highway Safety Cluster   |                                   |   | <u>\$ 54,195</u>                      |
| Total U.S. Department of Transportation  |                                   |   | <u>\$ 54,195</u>                      |
| <b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>  |                                   |   |                                       |
| <i>Passed Through Ohio Department of Health</i>  |                                   |   |                                       |
| Public Health Emergency Preparedness   | 93.069                            | 04510012PH1423  | \$ 109,582                            |
|  |                                   | 04510012PH1524  | \$ 64,193                             |
| Total Public Health Emergency Preparedness   |                                   |   | <u>\$ 173,775</u>                     |
| Injury Prevention and Control Research and State and Community Based Programs  | 93.136                            | 04510014DR0423  | \$ 138,917                            |
| Immunization Cooperative Agreements  | 93.268                            | 04510012GV0523  | \$ 30,705                             |
|  |                                   | 04510012GV0624  | \$ 17,631                             |
| Total Immunization Cooperative Agreements  |                                   |   | <u>\$ 48,336</u>                      |
| Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  | 93.323                            | 04510012EO0222  | \$ 28,570                             |
|  |                                   | 04510012EO0323  | \$ 36,540                             |
| Total Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)  |                                   |   | <u>\$ 65,110</u>                      |
| Covid-19: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response                  | 93.354                            | 04510012WF0122  | \$ 172,730                            |
|  |                                   | 04510012WF0223  | \$ 5,000                              |
| Total Covid-19: Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response            |                                   |   | <u>\$ 177,730</u>                     |
| National and State Tobacco Control Program   | 93.387                            | 04510014TU0824  | \$ 25,397                             |
| Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises       | 93.391                            | 04510011OI0123  | \$ 190,409                            |
|  |                                   | 04510012WF0223  | \$ 5,000                              |
| Total Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises |                                   |   | <u>\$ 195,409</u>                     |
| Children's Health Insurance Program  | 93.767                            | 04510014BC1423  | \$ 66,558                             |
| Opioid STR   | 93.788                            | 1 H79TI085753-01                                      | \$ 20,000                             |
|  |                                   | 04510014IH0123  | \$ 30,000                             |
|  |                                   | 04510014IH0224  | \$ 24,000                             |
|  |                                   | N/A   | \$ 2,500                              |
| Total Opioid STR   |                                   |   | <u>\$ 76,500</u>                      |
| Cancer Prevention and Control Programs for State, Territorial and Tribal Organizatio   | 93.898                            | 04510014BC1423  | \$ 135,845                            |
|  |                                   | 04510014BC1524  | \$ 137,526                            |
| Total Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations   |                                   |   | <u>\$ 273,371</u>                     |
| CDC's Collaboration with Academia to Strengthen Public Health  | 93.967                            | 04510012WF0223  | \$ 106,700                            |
| Preventive Health and Health Services Block Grant  | 93.991                            | 04510014CC0922  | \$ 192                                |
|  |                                   | 04510014CC1023  | \$ 104,912                            |
|  |                                   | 04510014IC0523  | \$ 85,050                             |
|  |                                   | 04510014IF0224  | \$ 13,000                             |
| Total Preventive Health and Health Services Block Grant  |                                   |   | <u>\$ 203,154</u>                     |
| Maternal and Child Health Services Block Grants to the States  | 93.994                            | 04510011CK0323  | \$ 27,881                             |
|  |                                   | 04510011CK0424  | \$ 6,717                              |
|  |                                   | 04510011DS1623  | \$ 34,867                             |
|  |                                   | 04510011MP0723  | \$ 17,029                             |
| Total Maternal and Child Health Services Block Grants to the States  |                                   |   | <u>\$ 86,494</u>                      |
| <i>Passed Through National Environmental Health Association</i>  |                                   |   |                                       |
| Food and Drug Administration Research  | 93.103                            | G-BDEV1-202210-03013                                  | \$ 5,000                              |
| Total U.S. Department of Health and Human Services   |                                   |   | <u>\$ 1,642,451</u>                   |
| <b>Total Expenditures of Federal Awards</b>  |                                   |   | <u><u>\$ 2,323,420</u></u>            |

The accompanying notes are an integral part of this schedule.

**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, 2023**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District Board of Health, Licking County (the District's) 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, 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 to use the 10-percent de minimis indirect cost rate for Grants starting before April 1, 2023. The District has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance for Grants starting in 2023 or later.

**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  
WIC Administration  
ALN: 10.557  
Pass Through Identifier: 04510011WA1623  
\$481,499

Passed through the Ohio Department of Health  
WIC Administration  
ALN: 10.557  
Pass Through Identifier: 04510011WA1724  
\$145,275

**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, 2023  
(Continued)**

**NOTE F -- U.S. Department of Health and Human Services**

Passed through the Ohio Department of Health  
Breast and Cervical Cancer Project  
ALN: 93.898  
Pass Through Identifier: 04510014BC1423  
\$135,845

Passed through the Ohio Department of Health  
Breast and Cervical Cancer Project  
ALN: 93.898  
Pass Through Identifier: 04510014BC1524  
\$137,526

Passed through the Ohio Department of Health  
Breast and Cervical Cancer Project  
ALN: 93.767  
Pass Through Identifier: 04510014BC1423  
\$66,558

Passed through the Ohio Department of Health  
COVID-19 Enhanced Operations  
ALN: 93.323  
Pass Through Identifier: 04510012EO0222  
\$28,570

Passed through the Ohio Department of Health  
COVID-19 Enhanced Operations  
ALN: 93.323  
Pass Through Identifier: 04510012EO0323  
\$36,540

Passed through the Ohio Department of Health  
Creating Healthy Communities  
ALN: 93.991  
Pass Through Identifier: 04510014CC0922  
\$192

Passed through the Ohio Department of Health  
Creating Healthy Communities  
ALN: 93.991  
Pass Through Identifier: 04510014CC1023  
\$104,912

Passed through the Ohio Department of Health  
Cribs for Kids and Safe Sleep  
ALN: 93.994  
Pass Through Identifier: 04510011CK0323  
\$27,881

Passed through the Ohio Department of Health  
Cribs for Kids and Safe Sleep  
ALN: 93.994  
Pass Through Identifier: 04510011CK0424  
\$6,717

**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, 2023  
(Continued)**

**NOTE F -- U.S. Department of Health and Human Services (Continued)**

Passed through the Ohio Department of Health  
Dental Sealant  
ALN: 93.994  
Pass Through Identifier: 04510011DS1623  
\$34,867

Passed through the Ohio Department of Health  
Drug Overdose Prevention  
ALN: 93.136  
Pass Through Identifier: 04510014DR0423  
\$138,917

Passed through the Ohio Department of Health  
Get Vaccinated Ohio – Public Health Initiative  
ALN: 93.268  
Pass Through Identifier: 04510012GV0523  
\$30,705

Passed through the Ohio Department of Health  
Get Vaccinated Ohio – Public Health Initiative  
ALN: 93.268  
Pass Through Identifier: 04510012GV0624  
\$17,631

Passed through the Ohio Department of Health  
Injury Prevention – Child Injury Prevention  
ALN: 93.991  
Pass Through Identifier: 04510014IC0523  
\$85,050

Passed through the Ohio Department of Health  
Injury Prevention – Falls Among Older Adults  
ALN: 93.991  
Pass Through Identifier: 04510014IF0224  
\$13,000

Passed through the Ohio Department of Health  
IN23 Subrecipient Interim Support Contract  
ALN: 93.788  
Pass Through Identifier: 1 H79TI085753-01  
\$20,000

Passed through the Ohio Department of Health  
Integrated Harm Reduction  
ALN: 93.788  
Pass Through Identifier: 04510014IH0123  
\$30,000

Passed through the Ohio Department of Health  
Integrated Harm Reduction  
ALN: 93.788  
Pass Through Identifier: 04510014IH0224  
\$24,000

**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, 2023  
(Continued)**

**NOTE F -- U.S. Department of Health and Human Services (Continued)**

Passed through the Ohio Department of Health  
Maternal and Child Health Program  
ALN: 93.994  
Pass Through Identifier: 04510011MP0723  
\$17,029

Passed through the Ohio Department of Health  
OD Awareness Day Event Stipend  
ALN: 93.788  
Pass Through Identifier: N/A  
\$2,500

Passed through the Ohio Department of Health  
Ohio Health Improvement Zones Pilot Project  
ALN: 93.391  
Pass Through Identifier: 04510011OI0123  
\$190,409

Passed through the Ohio Department of Health  
Public Health Emergency Preparedness  
ALN: 93.069  
Pass Through Identifier: 04510012PH1423  
\$109,582

Passed through the Ohio Department of Health  
Public Health Emergency Preparedness  
ALN: 93.069  
Pass Through Identifier: 04510012PH1524  
\$64,193

Passed through the Ohio Department of Health  
Public Health Workforce Development  
ALN: 93.354  
Pass Through Identifier: 04510012WF0122  
\$172,730

Passed through the Ohio Department of Health  
Public Health Workforce Development  
ALN: 93.354  
Pass Through Identifier: 04510012WF0223  
\$5,000

Passed through the Ohio Department of Health  
Public Health Workforce Development  
ALN: 93.967  
Pass Through Identifier: 04510012WF0223  
\$106,700

Passed through the Ohio Department of Health  
Public Health Workforce Development  
ALN: 93.391  
Pass Through Identifier: 04510012WF0223  
\$5,000

**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, 2023  
(Continued)**

**NOTE F -- U.S. Department of Health and Human Services (Continued)**

Passed through the Ohio Department of Health  
Tobacco Use Prevention and Cessation  
ALN: 93.387  
Pass Through Identifier: 04510014TU0824  
\$25,397

Passed through the National Environmental Health Association  
Retail Flexible Funding Model  
ALN: 93.103  
Pass Through Identifier: G-BDEV1-202210-03013  
\$5,000

**NOTE G -- U.S. Department of Transportation**

Passed through the Ohio Department of Public Safety  
Safe Communities  
ALN: 20.600  
Pass Through Identifier: SC-2023-Licking County Health Dep-00010  
\$44,404

Passed through the Ohio Department of Public Safety  
Safe Communities  
ALN: 20.600  
Pass Through Identifier: SC-2024-Licking County Health Dep-00024  
\$9,791

# OHIO AUDITOR OF STATE KEITH FABER



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

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

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 the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental fund type of the Licking County District Board of Health, Licking County, (the District) as of and for the year ended December 31, 2023, and the related notes to the financial statements and have issued our report thereon dated December 4, 2024, 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. 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

December 4, 2024



# OHIO AUDITOR OF STATE KEITH FABER



65 East State 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, Licking 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 Licking County District Board of Health's major federal programs for the year ended December 31, 2023. 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, 2023.

#### ***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

December 4, 2024

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**LICKING COUNTY DISTRICT BOARD OF HEALTH  
LICKING 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>  | Unmodified  |
| <b>(d)(1)(ii)</b>   | <b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>      | No  |
| <b>(d)(1)(ii)</b>   | <b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b> | No  |
| <b>(d)(1)(iii)</b>  | <b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>                        | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any material weaknesses in internal control reported for major federal programs?</b>                    | No  |
| <b>(d)(1)(iv)</b>   | <b>Were there any significant deficiencies in internal control reported for major federal programs?</b>               | No  |
| <b>(d)(1)(v)</b>    | <b>Type of Major Programs' Compliance Opinion</b>   | Unmodified  |
| <b>(d)(1)(vi)</b>   | <b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>  | No  |
| <b>(d)(1)(vii)</b>  | <b>Major Programs (list):</b>   | <ul style="list-style-type: none"> <li>• AL # 10.557 - Special Supplemental Nutrition Program for Women, Infants and Children</li> <li>• AL # 93.136 - Injury Prevention and Control Research and State and Community Based Programs</li> <li>• AL # 93.898 - Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations</li> </ul> |
| <b>(d)(1)(viii)</b> | <b>Dollar Threshold: Type A/B Programs</b>  | Type A: > \$ 750,000<br>Type B: all others  |
| <b>(d)(1)(ix)</b>   | <b>Low Risk Auditee under 2 CFR § 200.520?</b>  | 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 12/17/2024**

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)