

**MIAMI COUNTY  
PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO**

**AUDIT REPORT**

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

***Zupka & Associates***  
**Certified Public Accountants**





65 East State Street  
Columbus, Ohio 43215  
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800-282-0370

Board Members  
Miami County Public Health District  
510 West Water, Suite 130  
Troy, Ohio 45373

We have reviewed the *Independent Auditor's Report* of the Miami County Public Health District, Miami County, prepared by Zupka & Associates, for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

KEITH FABER  
Ohio Auditor of State

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

**July 31, 2025**

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**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
AUDIT REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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## **INDEPENDENT AUDITOR'S REPORT**

To Members of the Board  
Miami County Public Health District  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

### ***Opinions***

We have audited the accompanying financial statements of the Miami County Public Health District, Miami 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, 2024, and related notes to the financial statements.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances, receipts, and disbursements for each governmental fund type of the Miami County Public Health District, Ohio, as of and for the year ended December 31, 2024, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, as 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 financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Miami County Public Health District, Ohio, as of December 31, 2024, or 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 related 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 the 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, 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 *Government Auditing Standards* will always detect 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

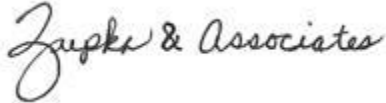
- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, 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.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 27, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements and other matters. The purpose of that report is to describe the scope of our internal control testing over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Zupka & Associates".

Zupka & Associates  
Certified Public Accountants

May 27, 2025

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**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN FUND BALANCES (CASH BASIS)  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	General	Special Revenue	Totals (Memorandum Only)
<b><u>Cash Receipts</u></b>			
Property Taxes	\$ 520,275	\$ 0	\$ 520,275
Charges for Services	1,013,144	13,681	1,026,825
Fines, Licenses and Permits	727,308	568,354	1,295,662
Intergovernmental:			
Apportionments	0	11,013	11,013
Grants			
Federal	309,800	936,785	1,246,585
State	225,547	25,000	250,547
Other	148,359	34	148,393
<b>Total Cash Receipts</b>	<u>2,944,433</u>	<u>1,554,867</u>	<u>4,499,300</u>
<b><u>Cash Disbursements</u></b>			
Current:			
Health:			
Salaries - Employees	1,750,980	1,086,590	2,837,570
Supplies	207,741	40,561	248,302
Equipment	20,244	8,874	29,118
Contracts-Repair	15,003	2,488	17,491
Contracts-Services	226,550	88,515	315,065
Rentals	100,787	125	100,912
Travel and Expenses	16,589	18,288	34,877
Advertising and Printing	2,967	5,670	8,637
Public Employees Retirement	252,958	151,048	404,006
Workers' Compensation	42,354	9,374	51,728
Unemployment Compensation	4,601	0	4,601
Remittances-State	1,713	31,011	32,724
Other Expenses	595,020	160,901	755,921
<b>Total Cash Disbursements</b>	<u>3,237,507</u>	<u>1,603,445</u>	<u>4,840,952</u>
Excess of Receipts Over (Under) Disbursements	<u>(293,074)</u>	<u>(48,578)</u>	<u>(341,652)</u>
<b><u>Other Financing Receipts (Disbursements)</u></b>			
Refund of Current Year Revenue	0	(895)	(895)
Refund of Prior Year Revenue	(192)	(300)	(492)
Transfers In	0	15,257	15,257
Transfers Out	(15,257)	0	(15,257)
Advances In	81,657	87,340	168,997
Advances Out	(87,340)	(81,657)	(168,997)
Reimbursements	232,822	0	232,822
Refunds	1,505	158	1,663
<b>Total Other Financing Receipts (Disbursements)</b>	<u>213,195</u>	<u>19,903</u>	<u>233,098</u>
Net Change in Fund Cash Balances	<u>(79,879)</u>	<u>(28,675)</u>	<u>(108,554)</u>
 Fund Cash Balances, January 1, 2024	 <u>4,106,073</u>	 <u>759,262</u>	 <u>4,865,335</u>
 <b>Fund Cash Balances, December 31, 2024</b>	 <u><u>\$ 4,026,194</u></u>	 <u><u>\$ 730,587</u></u>	 <u><u>\$ 4,756,781</u></u>

See accompanying notes to the basic financial statements.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT**  
**MIAMI COUNTY, OHIO**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

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**NOTE 1: REPORTING ENTITY**

The constitution and laws of the State of Ohio establish the rights and privileges of the Miami County Public Health District, Miami County, (the District) as a body corporate and politic. An eight-member Board and a Health Commissioner govern the District. This District's services include communicable disease investigations, immunizations clinics, inspections, public health nursing services, and District-issued health-related licenses and permits.

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

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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.

**B. 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:

**1. 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.

**2. Special Revenue Funds**

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

*Women, Infants, and Children (WIC) Fund* – This is a Federal grant fund that accounts for the Special Supplemental Nutrition Program.

*Maternal and Child Health Fund* – This fund receives contractual fees and Federal grants for providing health care services to mothers and children.

*Reproductive Health and Wellness Fund* – This fund receives contractual fees and Federal grants for providing health care services to men and women for reproductive purposes.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

B. **Fund Accounting** (Continued)

2. **Special Revenue Funds** (continued)

*Public Health Infrastructure Fund* – This fund receives Federal grants for providing health care services related to Public Health Emergency Preparedness.

*Food Service Fund* – This fund accounts for revenues and expenditures related to the sale of food service permits.

C. **Basis of Accounting**

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

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

D. **Budgetary Process**

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

1. **Appropriations**

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

2. **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.

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

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NOTE 2: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

D. **Budgetary Process** (Continued)

3. **Encumbrances**

The Ohio Revised Code requires the District to reserve (encumber) appropriations when individual commitments are made. Encumbrances (on normal purchase orders) outstanding at year end are carried over, and need not be re-appropriated. Encumbrances (on blanket purchase orders) outstanding at year end are canceled, and re-appropriated in the subsequent year.

A summary of the 2024 budgetary activity appears in Note 3.

E. **Capital Assets**

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

F. **Accumulated Leave**

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

G. **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:

1. **Non-spendable**

The District classifies assets as *non-spendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the District and the non-spendable portion of the corpus in permanent funds.

2. **Restricted**

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

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**G. Fund Balance** (Continued)

3. 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 balances also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

4. Assigned

*Assigned* fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the General Fund is limited to encumbrances outstanding at year end

5. Unassigned

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 11.

**NOTE 3: BUDGETARY ACTIVITY**

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

2024 Budgeted vs. Actual Receipts			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 3,546,927	\$ 3,260,417	\$ (286,510)
Special Revenue	1,834,568	1,657,622	(176,946)
<b>Total</b>	<u>\$ 5,381,495</u>	<u>\$ 4,918,039</u>	<u>\$ (463,456)</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditure			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 5,773,121	\$ 3,568,388	\$ 2,204,733
Special Revenue	1,929,092	1,708,171	220,921
<b>Total</b>	<u>\$ 7,702,213</u>	<u>\$ 5,276,559</u>	<u>\$ 2,425,654</u>

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

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**NOTE 4: DEPOSITS AND INVESTMENTS**

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

**NOTE 5: INTERGOVERNMENTAL FUNDING AND PROPERTY TAXES**

*Intergovernmental Funding*

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

*Property Taxes*

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the District is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include credits and/or deduction amounts the State pays as Other Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half payment is due February 14. The second half payment is due the following July 20.

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

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

**NOTE 6: INTERFUND BALANCES**

Outstanding advances at December 31, 2024, consisted of \$115,340.08 advanced to the Women Infants, and Children, Get Vaccinated, Safe Communities, Workforce Development, Tobacco Use Prevention, and Violence and Injury Prevention funds to provide working capital for operations or projects.



**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

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**NOTE 7: RISK MANAGEMENT**

***Workers' Compensation***

Miami County is self-insured for Workers' Compensation.

***Risk Pool Membership***

The District is a member of the Public Entities Pool of Ohio. The Pool assumes the risk of loss up to the limits of the Miami County Health District's policy. The Pool may make supplemental assessments if the experience of the overall pool is unfavorable. The Pool covers the following risks:

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

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

2023 (Latest Information Available)	
Cash and Investments	\$ 43,996,442
Actuarial Liabilities	\$ 19,743,401

**NOTE 8: DEFINED BENEFIT PENSION PLANS**

***Ohio Public Employees Retirement System***

The forty-six District employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this Plan's benefits, which include post-retirement health care, and survivor and disability benefits.

The Ohio Revised Code also prescribes contributions 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, 2024.

<u>Retirement Rates</u>	<u>Year</u>	<u>Member Rate</u>	<u>Employer Rate</u>
OPERS - Local	2012-2024	10%	14%

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(CONTINUED)**

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**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 2024, the portion of OPERS employer contributions allocated to health care with 0 percent for members in the Traditional Pension Plan, and 2 percent for members in the Combined Plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the Member-Directed Plan was 4.0 percent; however, a portion of the health care rate was funded with reserves.

**NOTE 10: CONTINGENT LIABILITIES**

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

**NOTE 11: FUND BALANCES**

Included in fund balance are amounts the District cannot spend, including the balance of unclaimed monies, which cannot be spent for five years, and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the balances of these amounts were as follows:

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Outstanding Encumbrances	\$ 228,092	\$ 21,874	\$ 249,966
<b>Total</b>	<u>\$ 228,092</u>	<u>\$ 21,874</u>	<u>\$ 249,966</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. There restricted, committed, and assigned amounts in the special revenue, debt service, capital projects, and permanent funds would including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**NOTE 12: 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 2024, the District received \$0 COVID-19 funding. The District has a remaining balance of COVID-19 program income and is waiting ODH ruling on those remaining funds.

**INDEPENDENT AUDITOR'S REPORT  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To Members of the Board  
Miami County Public Health District  
Troy, Ohio

The Honorable Keith Faber  
Auditor of State  
State of Ohio

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 of the United States, the financial statements of the Miami County Public Health District, Miami County, Ohio (the District), as of and for the year ended December 31, 2024, and the related notes to the financial statements, and have issued our report thereon dated May 27, 2025, wherein we noted that the Miami County Public Health District, Ohio, followed the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 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) to determine the 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 entity'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.

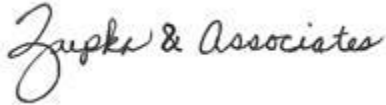
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been 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 determination of financial statement amounts. 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.

A handwritten signature in cursive script that reads "Zupka & Associates".

Zupka & Associates  
Certified Public Accountants

May 27, 2025

**MIAMI COUNTY PUBLIC HEALTH DISTRICT  
MIAMI COUNTY, OHIO  
SCHEDULE OF PRIOR AUDIT FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

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The prior audit report, as of December 31, 2023, included no findings or management letter recommendations.

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# OHIO AUDITOR OF STATE KEITH FABER



**MIAMI COUNTY PUBLIC HEALTH DISTRICT**

**MIAMI 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 8/12/2025**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)