



OHIO AUDITOR OF STATE
KEITH FABER



TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY
DECEMBER 31, 2024

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OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Ave
Dover, Ohio 44622

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 Tuscarawas County Health Department, Tuscarawas County, Ohio (the Health Department), which comprises the cash balances, receipts and disbursements for each governmental fund type as of and for the year ended December 31, 2024, 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, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Health Department, as of December 31, 2024, 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 Health Department, 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 Health Department on the basis of the financial reporting provisions of Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the Health Department's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2025, on our consideration of the Health Department'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 Health Department'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 Health Department's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



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

September 16, 2025

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Tuscarawas County General Health Department

Tuscarawas County

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

All Governmental Fund Types

For the Year Ended December 31, 2024

	General	Special Revenue	Capital Projects	Combined Total
Cash Receipts				
Property Taxes	\$1,419,468	\$0	\$0	\$1,419,468
Charges for Services	176,570	710,277	0	886,847
Fines, Licenses and Permits	0	757,239	0	757,239
Intergovernmental:				
Apportionments	25,000	0	25,000	50,000
Grants	204,076	2,058,548	0	2,262,624
Other	187,787	0	0	187,787
Miscellaneous	9,994	105,559	8,840	124,393
<i>Total Cash Receipts</i>	<i>2,022,895</i>	<i>3,631,623</i>	<i>33,840</i>	<i>5,688,358</i>
Cash Disbursements				
Current:				
Health:				
Salaries	663,845	2,139,309	0	2,803,154
Supplies	51,265	415,051	0	466,316
Equipment	3,624	0	0	3,624
Contracts	130,484	617,060	0	747,544
Travel	8,057	42,127	0	50,184
Remittance to State	72,316	95,098	0	167,414
Remittance to EPA	0	57,024	0	57,024
Medicare	9,345	30,048	0	39,393
PERS	91,816	296,964	0	388,780
Workers Comp	3,730	11,532	0	15,262
Other Expenses	15,606	12,390	0	27,996
Medical Insurance	92,830	329,120	0	421,950
Unemployment	0	4,957	0	4,957
Employee Vol Dental Vision	575	0	0	575
Advertising	1,305	23,465	0	24,770
Accreditation	9,517	0	0	9,517
Vehicle Maintenance	0	2,509	0	2,509
AUL Disability	4,304	0	0	4,304
Lab Fees	0	4,137	0	4,137
Marcs User Fee	0	90	0	90
Capital Outlay	0	0	709	709
<i>Total Cash Disbursements</i>	<i>1,158,619</i>	<i>4,080,881</i>	<i>709</i>	<i>5,240,209</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>864,276</i>	<i>(449,258)</i>	<i>33,131</i>	<i>448,149</i>
Other Financing Receipts (Disbursements)				
Transfers In	0	270,066	0	270,066
Transfers Out	(221,689)	(48,377)	0	(270,066)
Advances In	467,392	990,350	0	1,457,742
Advances Out	(990,350)	(467,392)	0	(1,457,742)
<i>Total Other Financing Receipts (Disbursements)</i>	<i>(744,647)</i>	<i>744,647</i>	<i>0</i>	<i>0</i>
<i>Net Change in Fund Cash Balances</i>	<i>119,629</i>	<i>295,389</i>	<i>33,131</i>	<i>448,149</i>
<i>Fund Cash Balances, January 1</i>	<i>5,526,091</i>	<i>1,429,500</i>	<i>146,663</i>	<i>7,102,254</i>
<i>Fund Cash Balances, December 31</i>	<i>\$5,645,720</i>	<i>\$1,724,889</i>	<i>\$179,794</i>	<i>\$7,550,403</i>

See accompanying notes to the basic financial statements

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Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Tuscarawas County Health Department, Tuscarawas County, (the Health Department) as a body corporate and politic. The Health Department has a seven-member Board of Health, established under Ohio Revised Code (ORC) Chapter 3709. The Board of Health governs the Health Department and appoints a full time Health Commissioner to carry out the day-to-day activities of the Health Department. The Board of Health is appointed by the Tuscarawas County Health Department Advisory Council. The duties of the Board of Health and the Health Commissioner are outlined in ORC Chapter 3707. The Health Department's services include communicable disease investigations, immunization clinics, inspections, and public health nursing services, and the Health Department issues health-related licenses and permits.

The Health Department participates in a public entity risk pool (PEP Ohio). Note 7 to the financial statement provides additional information for this entity.

The Health Department participates in the Tuscarawas County Healthcare Consortium. Further information can be found in Note 7.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Health Department'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 Health Department 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 Health Department 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 Health Department 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 Health Department 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.

Medical Clinic This fund is used to account for the purchase of services for medical testing such as blood pressure checks, TB testing, and child wellness checks.

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Health Sewer Fund This fund receives money from permits, license fees, and water pollution control loans which in turn provides inspections and contract services for home sewer/septic systems within the county.

COVID-19 Enhanced Operations This funding can be used for COVID-19 case investigation, contact tracing, disease mitigation, and infection prevention and control activities.

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 Health Department had the following significant capital project fund:

Capital Improvement Fund which receives money from County apportionments and accounts for capital projects related activities undertaken by the Health Department.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative Code 117-2-03 (C). This basis is similar to the cash receipts and disbursements accounting basis. The Health Department recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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

Budgetary Process

The Ohio Revised Code requires the Health Department 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 Health Department 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 Health Department 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 2024 budgetary activity appears in Note 3.

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Capital Assets

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

Accumulated Leave

Health Department 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.

Leases and SBITAs

The Health Department is the lessee in various leases (as defined by GASB 87) related to equipment under noncancelable leases. Lease disbursements are recognized when they are paid.

The Health Department 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.

Fund Balance

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

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

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

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

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

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

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

The Health Department 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			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,351,441	\$2,490,287	\$138,846
Special Revenue	6,886,359	4,621,973	(2,264,386)
Capital Projects	1,620,000	33,840	(1,586,160)
Total	\$10,857,800	\$7,146,100	(\$3,711,700)

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$2,114,586	\$1,511,008	\$603,578
Special Revenue	6,394,016	4,698,855	1,695,161
Capital Projects	775,000	709	774,291
Total	\$9,283,602	\$6,210,572	\$3,073,030

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Treasurer County Treasurer is custodian for the Health Department's deposits. The County's deposit and investment pool holds the Health Department'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 Health Department's appropriations over other estimated receipts among the townships and municipalities composing the Health Department, based on their taxable property valuations. The County withholds the apportioned excess from property tax settlements and distributes it to the Health Department. The financial statements present these amounts as intergovernmental receipts.

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

Property Taxes

The County Commissioners serve as a special taxing authority for a special levy outside the ten-mill limitation to provide the Health Department with sufficient funds for health programs. The levy generated \$1,558,098 in 2024 which includes \$138,630 in state reimbursements. The financial statement presents these amounts in property taxes and intergovernmental receipts, respectively.

Property taxes are levied, assessed and collected on a calendar basis. They include amounts levied against all real, public utility real, & public utility tangible personal property located in the areas served by the Health Department. Taxes collected on real property (other than public utility) in one calendar year are levied in the preceding calendar year on assessed values as of January 1 of the preceding year, the lien date. Assessed values are established by the Tuscarawas County Auditor at 35% of the appraised market value. All property is required to be revalued every six years. A revaluation for the Health Department was done in 2022.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31. If paid semi-annually, the first payment is usually due December 31, with the remainder payable June 30. Public utility real and public utility personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Real property is assessed at 35% of market value and personal property is assessed at 100% of market value. Public utility property taxes are payable on the same dates as real property taxes described previously. The Tuscarawas County Treasurer collects property taxes on behalf of the Health Department. The Tuscarawas County Auditor remits the collected taxes to the Health Department. Tax settlements are made each March and August for real property taxes

Note 6 – Interfund Balances

Outstanding advances at December 31, 2024, consisted of \$782,958. All advances remaining unpaid were made from the General Fund to the following funds: 2023-- Project Dawn (\$30,000), Falls Prevention Grant (\$15,000), Preconception Health & Wellness (\$15,000), and Child Injury Prevention (\$15,000); 2024 -- Food Services (100,000), Public Health-Emergency Preparedness (\$5,000), Tattoo & Body Piercing (\$5,000), Medical Clinic (\$286,608), COVID-19 Enhanced Operations (\$160,000), BCMH (\$20,000), Public Health Workforce (\$40,000), Falls Prevention (\$23,850), Preconception Health & Wellness (\$10,000), Child Injury Prevention (\$32,500), and Creating Healthy Communities (\$25,000). The advances were made to provide working capital for operations or projects.

Note 7 – Risk Management

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

The Board participates in the Tuscarawas County Healthcare Consortium (the “Consortium”), which is a legally separate entity organized under Ohio Revised Code Chapter 167. The Consortium was established on January 1, 2017, formed by certain political subdivisions located within Tuscarawas County, for the purpose of obtaining medical and hospitalization benefits. The Consortium acts as a governmental risk pool for health insurance (including prescription and vision) coverage for its 29 subdivisions. The Consortium has a Board of Directors consisting of five members. The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2024, Tuscarawas County served as Fiscal Agent for the Consortium. Member contributions are used to provide medical, hospitalization, prescription drug and

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

vision insurance benefits as provided for in the Member's Plan Document and as established by law. The Board of Directors determines, as their discretion, the insurance benefits to be provided by or through the Consortium. Insurance limits, types of claims covered, eligibility for benefits and any deductibles shall be approved by the governing board of each member and shall be described in the Member's Plan Document. The risk of loss for loss transfers from the member subdivisions to the Consortium upon payment of the monthly premium. The Consortium's audited financial statements conform with generally accepted accounting principles, and reporting the following assets, liabilities and net position at December 31, 2023.

Assets	\$ 1,896,676
Liabilities	<u>2,199,375</u>
Net Position	(302,699)

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Health Department pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Risk Pool Membership

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

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

The Pool reported the following summary of actuarially-measured liabilities and the assets available to pay those liabilities as of December 31, 2023:

	2023
Cash and investments	\$43,996,442
Actuarial liabilities	\$19,743,401

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Health Department 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.

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Health Department contributed an amount equaling 14 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2024.

Social Security

Several Health Department Board Members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Health Department contributed an amount equal to 6.2 percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2024.

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 was 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

Amounts grantor agencies pay to the Health Department 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 Health Department 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:

Fund Balances	General	Special Revenue	Total
Outstanding Encumbrances	130,700	569,597	700,297

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

Tuscarawas County General Health Department

Tuscarawas County

Notes to the Financial Statements

For the Year Ended December 31, 2024

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 Health Department received COVID-19 funding. The Health Department will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Note 13 – Compliance

Contrary to Ohio law, the Board of Health did not approve \$146,663 in appropriations that were posted to the Health Department's accounting system.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed Through Ohio Department of Health</i>			
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	07910011WA1724	\$340,879
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	07910011WA1825	79,785
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children			<u>420,664</u>
Total U.S. Department of Agriculture			420,664
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Health</i>			
Public Health Emergency Preparedness	93.069	07910012PH1524	36,119
Public Health Emergency Preparedness	93.069	07910012PH0125	48,346
Total Public Health Emergency Preparedness			<u>84,465</u>
Family Planning Services	93.217	07910011RH1425	69,298
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	07910011RH1324	38,369
Immunization Cooperative Agreements	93.268	07910012GV0624	4,357
Immunization Cooperative Agreements	93.268	07910012GV0725	10,685
Total Immunization Cooperative Agreements			<u>15,042</u>
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	07910012EO0323	433,001
National and State Tobacco Control Program	93.387	07910014TU1025	17,208
Opioid STR	93.788	07910014IH0224	97,960
CDC's Collaboration with Academia to Strengthen Public Health	93.967	07910012WF0223	169,317
Preventive Health and Health Services Block Grant	93.991	07910014CC0225	9,124
Preventive Health and Health Services Block Grant	93.991	07910014IF0124	87,656
Preventive Health and Health Services Block Grant	93.991	07910014IF0225	17,613
Preventive Health and Health Services Block Grant	93.991	07910014IC0124	95,065
Preventive Health and Health Services Block Grant	93.991	07910014IC0225	14,247
Total Preventive Health and Health Services Block Grant			<u>223,705</u>
Maternal and Child Health Services Block Grant to the States	93.994	07910011RH1324	10,746
Maternal and Child Health Services Block Grant to the States	93.994	07910011PW0124	39,302
Total Maternal and Child Health Services Block Grant to the States			<u>50,048</u>
<i>Passed Through Stark County Health Department</i>			
Maternal and Child Health Services Block Grant to the States	93.994	07610011CK0624	16,469
Maternal and Child Health Services Block Grant to the States	93.994	07610011CK0624	2,423
			<u>18,892</u>
<i>Passed Through Ohio Department of Job & Family Services</i>			
Temporary Assistance for Needy Families	93.558	G-2425-22-0047-01	<u>10,636</u>
Total U.S. Department of Health and Human Services			1,227,941
Total Expenditures of Federal Awards			<u>\$1,648,605</u>

The accompanying notes are an integral part of this Schedule.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS 2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule), includes the federal award activity of the Tuscarawas County Health Department (the Health Department) under programs of the federal government for the fiscal year ending December 31, 2024, and is prepared in accordance with the cash basis of accounting. 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 Tuscarawas County Health Department, it is not intended to and does not present the financial position or changes in the net position of the Tuscarawas County Health Department.

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 Health Department has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the Health Department to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Health Department has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.



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

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Ave
Dover, Ohio 44622

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 as of and for the year ended December 31, 2024 and the related notes to the financial statements of the Tuscarawas County Health Department, Tuscarawas County, Ohio (the Health Department), and have issued our report thereon dated September 16, 2025, wherein we noted the Health Department 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 Health Department'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 Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health Department'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 Health Department's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings as item 2024-001 that we consider to be a material weakness.

Tuscarawas County Health Department
Tuscarawas County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by Government Auditing Standards
Page 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health Department'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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2024-001.

Health District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Health District's response to the Finding identified in our audit and described in the accompanying Corrective Action Plan. The Health Department's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health Department'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 Health Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



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

September 16, 2025



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

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED
BY THE UNIFORM GUIDANCE**

Tuscarawas County Health Department
Tuscarawas County
897 East Iron Ave
Dover, Ohio 44622

To the Board of Health:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Tuscarawas County Health Department's, Tuscarawas County, (the Health Department), 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 Tuscarawas County Health Department's major federal programs for the year ended December 31, 2024. Tuscarawas County Health Department's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

Qualified Opinion on the COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Tuscarawas County Health Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program for the year ended December 31, 2024.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Tuscarawas County Health Department complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2024.

Basis for Qualified and Unmodified Opinions

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

Tuscarawas County Health Department
Tuscarawas County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 2

We are required to be independent of the Health Department and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the Health Department's compliance with the compliance requirements referred to above.

Matter Giving Rise to Qualified Opinion on the COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program

As described in Finding 2024-002 in the accompanying Schedule of Findings, the Health Department did not comply with requirements regarding the Procurement and Suspension and Debarment compliance requirement applicable to its AL #93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases major federal program.

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

Responsibilities of Management for Compliance

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

Tuscarawas County Health Department
Tuscarawas County
Independent Auditor's Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control
Over Compliance Required by the Uniform Guidance
Page 3

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings as item 2024-002, to be a material weakness.

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

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

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

KEITH FABER
Ohio Auditor of State



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

September 16, 2025

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**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse under GAAP, unmodified under the regulatory basis
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion <ul style="list-style-type: none"> • AL #10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children – Unmodified • AL #93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases - Qualified 	
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • AL #10.557 WIC Special Supplemental Nutrition Program for Women, Infants, and Children • AL # 93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease 	
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)**

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

FINDING NUMBER 2024-001

Noncompliance and Material Weakness

Ohio Rev. Code § 5705.40 states, in part, any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation. Ohio Admin Code 117-2-02(C)(1) provides that all local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. This means designing an accounting system to provide ongoing and timely information on unrealized budgetary receipts and remaining uncommitted balances of appropriations.

The Health Department utilized a financial accounting system which was capable of integrating budgetary and actual financial information at a level lower than the legal level of budgetary control. However, appropriations posted to the Health Department's accounting system differed from legislatively approved amounts, with Capital Projects Funds posted appropriations of \$921,663 exceeding approved appropriations of \$775,000 by \$146,663. Variances in other funds ranged from \$154 to \$171,432.

As such, changes to appropriations were modified without legal approval. This practice could result in overspending or in unallowable expenditures being made should expenditures be made by the Health Department's personnel from unapproved appropriations. In addition, inaccurately posting budgetary information could lead to errors in reporting budget versus actual information in the notes to the financial statements.

The Health Department should not make adjustments to appropriations prior to Board of Health approval. Adjustments to appropriations should only be made if total appropriations are less than estimated resources. This will help ensure the Health Department's accounting system only reflects Board approved appropriations and provide additional control procedures to help ensure expenditures are not made from unapproved appropriations. Audit adjustments are reflected in the notes to the financial statements correcting the misstatement.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

1. Procurement and Suspension and Debarment

Finding Number:	2024-002
Assistance Listing Number and Title:	AL # 93.323 COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease
Federal Award Identification Number / Year:	07910012EO0323/ 2024
Federal Agency:	U.S. Department of Health and Human Services Agency
Compliance Requirement:	Procurement and Suspension and Debarment
Pass-Through Entity:	Ohio Department of Health
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

2 C.F.R. § 376.10 gives regulatory effect to the Department of Health and Human Services for 2 C.F.R. Part 180. 2 C.F.R. 180.305 states that Non-Federal entities are prohibited from entering into a covered transaction with parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under 2 C.F.R. § 180.135. 2 C.F.R. 180.200 identifies “covered transactions” as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 C.F.R. § 180.220. All nonprocurement transactions as defined in 2 C.F.R. § 180.970 (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt by 2 C.F.R. § 180.215.

When a non-Federal entity enters into a covered transaction, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (<https://sam.gov/content/home>); collecting a certification from the entity or adding a clause or condition to the covered transactions with that entity.

45 C.F.R. § 75.329 provides the procurement methods required for non-Federal entities. 45 C.F.R. § 75.329(b) states small purchase procedures are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the Simplified Acquisition Threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

**TUSCARAWAS COUNTY HEALTH DEPARTMENT
TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

FINDING 2024-002 (Continued)

1. Procurement and Suspension and Debarment (Continued)

Additionally, the Tuscarawas County Health Department has elected to follow the *Procurement/Uniform Guidance Policies* adopted by the Tuscarawas County Board of Commissioners. The Suspension and debarment section of the policy requires that before a bid process can begin, employees must verify that each vendor bidding on a Federally funded project is not “suspended or debarred.” This means the vendor is in good standing to participate in such projects. Employees must document that the vendor is not suspended or debarred by searching the <https://sam.gov/SAM/> website. A print-screen of the search must be included with the bid documentation to verify all vendors are eligible. The Small purchase section of the policy requires, in part, that the Departments will ask for quotes from no less than three sources unless the purchase is for professional services, through a sole supplier or an emergency. Quotes can be written, verbal, or web based. Documentation should always be maintained. If quotes are verbal, documentation must be created and added to the procurement file for reference.

The Health Department did not have proper internal controls in place to ensure that procurement procedures were followed as two vendors were paid between \$11,107 and \$65,187 from the Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program and the required three price quotes were not obtained or supporting documentation was not maintained.

Also, the Health District did not have the proper internal controls in place to verify that all entities with whom the Health District had entered into covered transactions, had not been suspended or debarred. During testing for the Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program, we noted one instance of a payment to a vendor of more than \$25,000 and there was no evidence the Health Department checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor. Due to the deficient internal control structure, the required verification was not completed for the covered transactions in the Covid-19 Epidemiology and Laboratory Capacity for Infectious Diseases Program during 2024.

Failing to have the appropriate controls in place may result in vendors receiving federal funds that are suspended or debarred.

Prior to contracting with vendors that will be paid with federal funds, the Health Department should ensure that procurement requirements are followed. In addition, the Health Department should verify that the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

Officials' Response: See Corrective Action Plan.



CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)

DECEMBER 31, 2024

Finding Number: 2024-001

Planned Corrective Action: All supplemental line transfers and increases in appropriations will be Board of Health-approved before implementation.

Anticipated Completion Date: 09/01/2025

Responsible Contact Person: Katie Seward

Finding Number: 2024-002

Planned Corrective Action: The Health Department will conduct appropriate searches (<https://sam.gov/content/home>) and have all vendors acknowledge their eligibility status to ensure that each vendor is in good standing and able to receive federal funds. For small purchases (\$10,001 to \$50,000), quotes must be obtained from no less than three sources unless the purchase is for professional services, through a sole supplier, or an emergency. Quotes may be written, verbal, or web-based. Documentation of quotes must be maintained. If quotes are verbal, documentation must be created and added to the procurement file for reference. Purchases over \$50,000 per project per year that lend themselves to a firm, fixed price contract shall be made based on price. And RFP must be publicly advertised and bids must be solicited from an adequate number of suppliers, but no less than two. Noncomparative proposals can only be used for a competitive proposal when one or more of the following conditions exist:

- The item is only available from a single source. Must document the specific reason the good or service is only available from one specific vendor and maintain such documentation.
- The public need or emergency will not permit a delay.
- The Federal awarding agency expressly authorized in writing.
- After solicitation of several sources, competition is deemed inadequate.

Anticipated Completion Date: 09/01/2025

Responsible Contact Person: Katie Seward



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OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY HEALTH DEPARTMENT

TUSCARAWAS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/25/2025

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