



OHIO AUDITOR OF STATE
KEITH FABER



NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY

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INDEPENDENT AUDITOR'S REPORT

Noble County Health Department
Noble County
44069 Marietta Road
Caldwell, Ohio 43724

To the Board of Health:

Report on the Financial Statement

We have audited the accompanying financial statement of the cash balances, receipts and disbursements by fund type, and related notes of the Noble County Health Department, Noble County, Ohio (the Health Department), as of and for the year ended December 31, 2018.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

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

As described in Note 2 of the financial statement, the Health Department prepared this financial statement using the accounting basis permitted by the financial reporting provisions of Ohio Revised Code § 117.38 and Ohio Administrative § 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. Although the effects on the financial statement of the variances between the regulatory accounting basis and GAAP are not reasonably determinable, we presume they are material.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does 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, 2018, and the respective changes in financial position thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash balances, receipts and disbursements by fund type, and related notes of the Health Department, as of December 31, 2018, for the year then ended in accordance with the financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit, described in Note 2.

Emphasis of Matter

As discussed in Note 11, the Health Department received a reimbursement check on June 21, 2019. We did not modify our opinion regarding this matter.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 22, 2019, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health Department's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2019

Noble County Health Department
Noble County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2018

	General	Special Revenue	Fiduciary	Totals (Memorandum Only)
Cash Receipts				
Charges for Services	\$17,294	\$998,756	\$0	\$1,016,050
Fines, Licenses and Permits	5,858	54,475		60,333
Intergovernmental:				
Apportionments	493,608	0	0	493,608
Grants	39,522	678,810	0	718,332
Other	4,021	0	0	4,021
Non-Governmental Grants	10,372	0	0	10,372
Miscellaneous	5,508	15,054	180	20,742
<i>Total Cash Receipts</i>	<u>576,183</u>	<u>1,747,095</u>	<u>180</u>	<u>2,323,458</u>
Cash Disbursements				
Current:				
Health:				
Salary	260,520	945,976	0	1,206,496
Fringe	98,447	315,466	0	413,913
Contract	18,276	229,314	0	247,590
Travel	4,910	41,882	0	46,792
Utilities/Building Expenses	27,373	21,929	0	49,302
Supplies	10,499	87,699	124	98,322
Equipment/Capital	0	6,194	0	6,194
Other Expenses	38,353	47,129	0	85,482
<i>Total Cash Disbursements</i>	<u>458,378</u>	<u>1,695,589</u>	<u>124</u>	<u>2,154,091</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>117,805</u>	<u>51,506</u>	<u>56</u>	<u>169,367</u>
Other Financing Receipts (Disbursements)				
Advances In	175,500	209,350	0	384,850
Advances Out	(209,350)	(175,500)	0	(384,850)
Other Financing Sources	0	0	282,689	282,689
Other Financing Uses	0	0	(281,815)	(281,815)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(33,850)</u>	<u>33,850</u>	<u>874</u>	<u>874</u>
<i>Net Change in Fund Cash Balances</i>	83,955	85,356	930	170,241
<i>Fund Cash Balances, January 1</i>	<u>61,105</u>	<u>237,915</u>	<u>437</u>	<u>299,457</u>
Fund Cash Balances, December 31				
Restricted	0	282,425	1,367	283,792
Assigned	3,175	40,846	0	44,021
Unassigned (Deficit)	141,885	0	0	141,885
<i>Fund Cash Balances, December 31</i>	<u>\$145,060</u>	<u>\$323,271</u>	<u>\$1,367</u>	<u>\$469,698</u>

See accompanying notes to the basic financial statement

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**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018**

Note 1 – Reporting Entity

The constitution and laws of the State of Ohio establish the rights and privileges of the Noble County Health Department, Noble County (the Health Department), as a body corporate and politic. A five-member Board and a Health Commissioner govern the Health Department. The Health Department's services include but are not limited to communicable disease investigations, home health, issuing birth and death certificates, immunization clinics, inspections, public health nursing services and issuing health-related licenses and permits.

The Health Department's management believes the financial statement presents all activities for which the Health Department is financially accountable.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Health Department's financial statement consists 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:

Home Health Nursing Services (HH) Fund - This fund receives fees for providing home nursing services to elderly and homebound persons.

Fiduciary Funds Fiduciary funds include private purpose trust funds and agency funds. Trust funds account for assets held under a trust agreement for individuals, private organizations, or other governments which are not available to support the Health Department's own programs.

The Health Department's private purpose trust fund is for the benefit of local service agencies, individuals and schools who meet on a monthly basis to share information about the services and/or upcoming events their respective organizations provide. Additionally, they bring to the table any observation of perceived needs for the community in order that solutions may be sought.

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Agency funds are purely custodial in nature and are used to hold resources for individuals, organizations or other governments. The Health Department disburses these funds as directed by the individual, organization or other government. The Health Department's agency fund accounts for employee deductions and the employer share for health care, dental, vision and life insurance premiums.

Basis of Accounting

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

This statement includes adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

Budgetary Process

The Ohio Revised Code requires the Health Department to budget each fund annually (except certain agency funds).

Appropriations Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund 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. The Health Department does not budget for Other Financing Uses in the Agency Fund.

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. The Health Department does not budget for Other Financing Sources in the Agency Fund.

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 2018 budgetary activity appears in Note 3.

Capital Assets

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

Accumulated Leave

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

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Fund Balance

Fund balance is divided into three 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:

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.

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

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 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.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2018, follows:

2018 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$510,490	\$576,183	\$65,693
Special Revenue	1,713,647	1,747,095	33,448
Private Purpose Trust	60	180	120
Total	\$2,224,197	\$2,323,458	\$99,261

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$561,398	\$461,552	\$99,846
Special Revenue	1,757,441	1,695,892	61,549
Private Purpose Trust	250	124	126
Total	\$2,319,089	\$2,157,568	\$161,521

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 4 – Deposits and Investments

As required by the Ohio Revised Code, the Noble 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

The Noble 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 \$493,608 in 2018. The financial statement presents these amounts as intergovernmental receipts.

Note 6 – Interfund Balances

Advances

Outstanding advances at December 31, 2018, consisted of \$180,850 advanced to Special Revenue funds 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 Health Department insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

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

Casualty and Property Coverage

APEEP provides PEP with an excess risk-sharing program. Under this arrangement, PEP retains insured risks up to an amount specified in the contracts. At December 31, 2017, PEP retained \$350,000 for casualty claims and \$100,000 for property claims.

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

Financial Position

PEP's financial statements (audited by other auditor's) conform with generally accepted accounting principles, and reported the following assets, liabilities and net position at December 31, 2017.

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

	<u>2017</u>
Assets	\$44,452,326
Liabilities	(13,004,011)
Net Position	\$31,448,315

At December 31, 2017 the liabilities above include approximately \$11.8 million of estimated incurred claims payable. The assets above also include approximately \$11.2 million of unpaid claims to be billed. The Pool's membership increased to 527 members in 2017. These amounts will be included in future contributions from members when the related claims are due for payment. As of December 31, 2017, the Health Department's share of these unpaid claims collectible in future years is approximately \$3,000.

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

<u>2018 Contributions to PEP</u> <u>\$5,309</u>
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After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also, upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Note 8 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Health Department's thirty-seven employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% percent of their gross salaries and the Health Department contributed an amount equaling 14% percent of participants' gross salaries. The Health Department has paid all contributions required through December 31, 2018.

Social Security

The Health Department's five Board of Health 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, 2018.

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

Note 9 – Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, that includes multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 0 percent during calendar year 2018. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2018.

Note 10 – Contingent Liabilities

Management is not aware of any pending litigation against the Health Department.

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 – Subsequent Events

Effective December 31, 2017 the Ohio Public Entity Consortium (OPEC-HC) dissolved. OPEC-HC provided healthcare benefits to the Health Department. In January of 2018 the Health Department received an invoice and made a payment to OPEC for \$58,564 in anticipation of health insurance claims due and not yet billed. The Health Department was liable for any incurred but not reported claims up to December 31, 2017. This matter was turned over to a court appointed receiver to close out all claims. As of December 31, 2018, it is believed that the Health Department is not subject to further financial obligations despite all OPEC-HC claims not having been finalized by the court appointed receiver. On June 21, 2019, the Health Department received a reimbursement check, in the amount of \$8,163.96 from New Perspective Asset Management, the court-appointed receiver, for some of the extra charges they had paid to OPEC-HC (Benovations) right before receivership took over.

OHIO AUDITOR OF STATE KEITH FABER



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

Noble County Health Department
Noble County
44069 Marietta Road
Caldwell, Ohio 43724

To the Board of Health:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statement of the cash balances, receipts, and disbursements by fund type of the Noble County Health Department, Noble County, Ohio (the Health Department), as of and for the year ended December 31, 2018, and the related notes to the financial statement and have issued our report thereon dated July 22, 2019, wherein we noted the Health Department followed financial reporting provisions Ohio Revised Code § 117.38 and Ohio Administrative Code § 117-2-03(D) permit.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Health Department's financial statement. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider Finding 2018-001 to be a significant deficiency.

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Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

July 22, 2019

**NOBLE COUNTY HEALTH DEPARTMENT
NOBLE COUNTY**

**SCHEDULE OF FINDINGS
DECEMBER 31, 2018**

FINDINGS RELATED TO THE FINANCIAL STATEMENT REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2018-001

Significant Deficiency

Auditor of State Bulletin 2011-004 mandated Governmental Accounting Standard Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions for financial statements for periods beginning after June 15, 2010. This bulletin required entities to formally adopt a fund balance policy. The policy should specify the following:

- The policy should define whether the auditee considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available.
- For unrestricted fund balances, the classification should be based on the government's accounting policies regarding whether it considers committed, assigned, or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.
- If a government does not establish a policy for its use of unrestricted fund balance amounts, it should consider that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

The Health Department improperly reported cash advance repayments in the General Fund as restricted, in the amount of \$116,350 and assigned fund balances, in the amount of \$61,325 instead of reporting them as unassigned. This revenue source does not meet the criteria to be reported as restricted or assigned. The General Fund cash fund balance has been reclassified on the financial statement. Further the Health Department improperly reported the HMG-CC Fund, a Special Revenue Fund type, balance, in the amount of \$9,737 as assigned instead of restricted according to the Health Department's fund balance policy. The foundation revenue for the HMG-CC Fund meets the criteria to be classified as a restricted fund, therefore the cash fund balance should be reported as restricted, not assigned. The amount was not significant to the financial statement and therefore, the financial statement does not show this reclassification.

The Health Department should review AOS Bulletin 2011-004 and its fund balance policy for proper reporting of cash fund balances.

Officials' Response: We did not receive a response from Officials to this Finding.

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OHIO AUDITOR OF STATE KEITH FABER



NOBLE COUNTY HEALTH DEPARTMENT

NOBLE COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
AUGUST 13, 2019**