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MANAGEMENT LETTER

Shelby City Health Department
Richland County
43 West Main Street
Shelby, Ohio 44875

To the City Council:

We have audited the financial statements of the Shelby City Health Department, Richland County, Ohio, (the Health Department) in accordance with *Government Auditing Standards*, as of and for the year ended December 31, 2019, and have issued our report thereon dated June 10, 2020, wherein we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the Health Department.

Government Auditing Standards require us to report significant internal control deficiencies, fraud, (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated June 10, 2020, for the year ended December 31, 2019.

We are also submitting the following comments for your consideration regarding the Health Department's compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments reflect matters that do not require inclusion in the *Government Auditing Standards* report. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. These comments reflect our continuing desire to assist your Health Department but are only a result of audit procedures performed based on risk assessment procedures and not all deficiencies or weaknesses in controls may have been identified. If you have questions or concerns regarding these comments please contact your regional Auditor of State office.

NONCOMPLIANCE FINDINGS

1. Public Records Training

Ohio Rev. Code § 149.43(E)(1) states "To ensure that all employees of public offices are appropriately educated about a public office's obligations under division (B) of this section, all elected officials or their appropriate designees shall attend training approved by the attorney general as provided in section 109.43 of the Revised Code."

We noted one City Council member did not attend public records training and did not designate an individual to attend on his behalf during his term ending December 31, 2019.

Failure to attend the required training increases the likelihood of improperly handling public records requests.

We recommend all elected officials, or their designee, attended the required public records training during each term in office as required by the Ohio Revised Code.