

We recommend the Health Department implement additional procedures to ensure all funds and fund balances are classified properly within the financial statements in accordance with GASB Statement No. 54.

We intend this report for the information and use of the City Council and management.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State

Columbus, Ohio

June 10, 2020