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, Scioto County Board of Health Resolution – G – 22-1

Accounting and Reporting by Public Offices – Chapter 117-2 Ohio Administrative Code

Review and Approval of Appropriation Transfers (actions made within established funds) and Appropriation Requests (actions taken to bring money from certificate into an operating fund)

Whereas, it is the Board of Health’s responsibility to review and approve all financial matters within the health department, being monthly expenditures, collections of money and the movement of money within funds and from the operating certificate into a fund;

Whereas, Chapter 117-2 OAC Rule 117-2-01 (A) Internal controls states all public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories, including but not limited to the categories enumerated in paragraph (B) of this rule.

Whereas, (B) “Internal control” means a process effected by those charged with governance, management, and other personnel designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (1) Reliability of financial reporting;
- (2) Effectiveness and efficiency of operations;
- (3) Compliance with applicable laws and regulations; and
- (4) Safeguarding of assets against unauthorized acquisition, use or disposition.

Whereas, (C) Internal control consists of the following five interrelated components:


- (1) Control environment sets the tone of an organization, influencing the control consciousness of its people. It is the foundation for all other components of internal control, providing discipline and structure.
- (2) Risk assessment, which is the entity's identification and analysis of relevant risks to the achievement of its objectives, forming a basis for determining how the risks should be managed so as to identify and assess the risks of material misstatements, whether due to fraud or error, at the financial statement and relevant assertion levels.

- (3) Control activities, which are policies and procedures that help ensure management directives are carried out so as to identify and assess the risks of material misstatements, whether due to fraud or error, at the financial statement and relevant assertion levels.
- (4) Information and communication, which are the identification, capture, and exchange of information in a form and time frame that enable people to carry out their responsibilities.
- (5) Monitoring, which is a process that assesses the quality of internal control performance over time.

Whereas, the Scioto County Health Department Fiscal Officer shall present to the Board of Health at the monthly meeting approval for all appropriations. Due to the Board meeting on a monthly schedule some appropriations may have already been completed in order to continue operations of the department.

Therefore, Be It Resolved, on this date September 9, 2022 all appropriations for funds within the Scioto County Health Department shall be presented and approved on a monthly basis to the Board of Health.

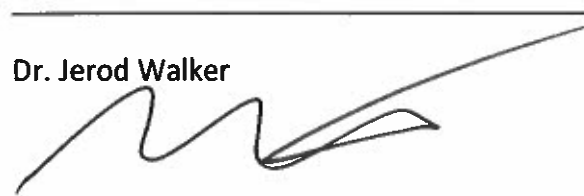
Scioto County Board of Health Members:




Laura Miller, President



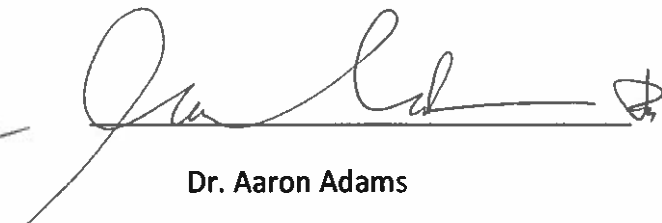
Christy Sherman



Dr. Jerod Walker



Sean Sturgill



Dr. Aaron Adams



Dr. Michael Martin, Health Commissioner