

**From:** [Francis.Mensah@odh.ohio.gov](mailto:Francis.Mensah@odh.ohio.gov)  
**To:** [Olivia Roston](#); [Andrea Barnes](#); [eunicecollene@galion.city](mailto:eunicecollene@galion.city)  
**Cc:** [Shannon.Coleman@odh.ohio.gov](mailto:Shannon.Coleman@odh.ohio.gov)  
**Subject:** RE: Galion City Health Department (0172001) - Independent Audit Report for year ending December 31, 2019  
**Date:** Friday, July 2, 2021 3:39:17 PM  
**Attachments:** [0172001 Signed Closing Letter with Advice.pdf](#)  
[0172001 CAP.pdf](#)

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Dear Ms. Roston:

Please note, we have received the requested Corrective Action Plan (CAP) and this will close out the Independent Audit report review process.

At this time, no further response is necessary.

Thank You,

Francis Mensah, CIA  
External Auditor 2  
Grants Services Unit - Compliance Team

Ohio Department of Health  
35 East Chestnut Street, 4<sup>th</sup> floor  
Columbus, OH 43215

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**From:** Audits, Audits <[Audits@odh.ohio.gov](mailto:Audits@odh.ohio.gov)>  
**Sent:** Friday, July 2, 2021 3:30 PM  
**To:** [Olivia Roston <olivia.roston@galionhealth.org>](mailto:olivia.roston@galionhealth.org); [Andrea Barnes <andrea.barnes@galionhealth.org>](mailto:andrea.barnes@galionhealth.org); [eunicecollene@galion.city](mailto:eunicecollene@galion.city)  
**Cc:** [Mensah, Francis <Francis.Mensah@odh.ohio.gov>](mailto:Francis.Mensah@odh.ohio.gov); [Coleman, Shannon <Shannon.Coleman@odh.ohio.gov>](mailto:Shannon.Coleman@odh.ohio.gov)  
**Subject:** RE: Galion City Health Department (0172001) Corrective Action Plan

Good afternoon Ms. Rosotn,

Thank you providing your organization's response to the Closing Letter with Advice. ODH has received it and will continue processing the document.  
If you have any questions, please contact Francis Mensah, Grants Services Unit – Compliance, via e-mail at [francis.mensah@odh.ohio.gov](mailto:francis.mensah@odh.ohio.gov)

***The Ohio Department of Health  
Grants Service Unit - Compliance***

**35 East Chestnut Street, 4<sup>th</sup> Floor  
Columbus, Ohio 43215**

For audit submissions send to: [audits@odh.ohio.gov](mailto:audits@odh.ohio.gov)

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**From:** Olivia Roston <[olivia.roston@galionhealth.org](mailto:olivia.roston@galionhealth.org)>  
**Sent:** Friday, July 2, 2021 2:50 PM  
**To:** Audits, Audits <[Audits@odh.ohio.gov](mailto:Audits@odh.ohio.gov)>  
**Cc:** Andrea Barnes <[andrea.barnes@galionhealth.org](mailto:andrea.barnes@galionhealth.org)>; [eunicecollene@galion.city](mailto:eunicecollene@galion.city)  
<[eunicecollene@galion.city](mailto:eunicecollene@galion.city)>  
**Subject:** Galion City Health Department (0172001) Corrective Action Plan

To whom it may concern,

The Corrective Action Plan for the Galion City Health Department is attached as required.  
If anything else is needed, please let me know.

*Olivia Roston*

Vital Statistics Registrar/  
Business Services Officer  
Galion City Health Department

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**From:** Mensah, Francis  
**Sent:** Wednesday, April 14, 2021 10:37 AM  
**To:** trish.factor@galionhealth.org; olivia.roston@galionhealth.org  
**Cc:** Coleman, Shannon <[Shannon.Coleman@odh.ohio.gov](mailto:Shannon.Coleman@odh.ohio.gov)>; McCauley, Jennifer  
<[Jennifer.McCauley@odh.ohio.gov](mailto:Jennifer.McCauley@odh.ohio.gov)>  
**Subject:** Galion City Health Department (0172001) - Independent Audit Report for year ending  
December 31, 2019

Dear Ms. Factor:

Please be advised that the Ohio Department of Health (ODH) has completed the review of your audit report for the fiscal year ending December 31, 2019. Attached you will find the Closing Letter with Advice on any findings during our review with the request for a completed Corrective Action Plan (CAP).

For additional guidance regarding the audit submission and Government Auditing Standards, refer to the OGAPP Manual, Chapter 2, B2.10. It is the applicant/subrecipient's responsibility to ensure all of the requested documents listed in this section of the OGAPP is contained in the Single Audit and Financial Audit submissions (i.e.: Naming ODH as pass-through, CFDA #, Grant title, Project number, and all cash reimbursements received from ODH). Attached you will find a sample that could be included in the Notes section of your Financial Statements or

Schedule of Expenditures in order to meet this requirement.

Also, for your review, attached you will find a copy of the OGAPP Manual, and a CAP template that can be used for submission.

Per Uniform Guidance Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200, Subpart F – Audit Requirements), the SEFA must be prepared on the same basis of accounting for the same period and reporting entity and using the same underlying accounting records. Since OGAPP Manual (Chapter 2, Section E2.2 - Monthly or Quarterly Reimbursement Reports) requires cash reporting for federal funds passed through ODH the expenditures on the SEFA must be reported on Cash basis.

**Due to the State of Emergency pertaining to the COVID-19 pandemic, within 90 days of the receipt of this notice of the final letter, the subrecipient must provide a response to ODH regarding the subrecipient's CAP.**

The signed CAP on Agency Letterhead must include the following:

- Brief Description of any ODH related Audit Findings
- Brief Description of Planned Corrective Action (if your agency does not agree with the audit finding or believes corrective action is not required, please provide a complete explanation and specific reasons below.)
- Anticipated Completion Date for Corrective Action
- Agency Contact Person (who is responsible for follow-up on the planned corrective action)

Please email your response to [audits@odh.ohio.gov](mailto:audits@odh.ohio.gov)

Thank You,

Francis Mensah, CIA  
External Auditor 2  
Grants Services Unit - Compliance Team

Ohio Department of Health  
35 East Chestnut Street, 4<sup>th</sup> floor  
Columbus, OH 43215

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