

MANAGEMENT LETTER

City of Galion Board of Health
Crawford County
301 Harding Way East
Galion, Ohio 44833

To the Board of Health:

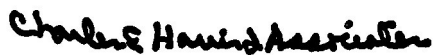
We have audited the financial statements of the City of Galion Board of Health, Crawford County (the Board), a component unit of the City of Galion, in accordance with *Government Auditing Standards* as of and for the year ended December 31, 2022, and have issued our report thereon dated August 28, 2023.

Government Auditing Standards requires 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 August 28, 2023 for the year ended December 31, 2022.

We are also submitting the following comments for your consideration regarding the Board's compliance with applicable laws, regulations, grant agreements, contract provisions and internal control. These comments reflect matters that do not require inclusion in the report *Government Auditing Standards* requires. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operating 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. However, these comments reflect our continuing desire to assist the Board. If you have any questions or concerns regarding these comments, please do not hesitate to contact us.

We would like to thank the Administrative Audit Clerk for her assistance during the audit.

We intend this report for the information and use of the Board of Health, management and the audit committee.



Charles E. Harris & Associates, Inc.
August 28, 2023

Management Recommendation:

Financial Information Contract

The City of Galion provides account payables, account receivables, payroll services, health insurance and BWC services to the Board. There is no formal contractual agreement between the two entities to delineate the exact services to be provided at what cost.

We recommend the Board create a formal contractual agreement between the two entities, to delineate the services to be provided, the cost of those services and any other information required to be provided to and from the City of Galion.