SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT

Independent Auditor's Report and
Financial Statement with
Supplementary Information

For the Year Ended December 31, 2023

SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT
Iola, Kansas
For the Year Ended
December 31, 2023

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JARRED, GILMORE & PHILLIPS, PA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Southeast Kansas Multi-
County Health Department
Iola, Kansas

Adverse and Unmodified Opinions
We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Southeast Kansas Multi County Health Department, as of and for the year ended December 31, 2023 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles
In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Southeast Kansas Multi County Health Department as of December 31, 2023, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southeast Kansas Multi County Health Department as of December 31, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the Health Department, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinion.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note 1 of the financial statement, the financial statement is prepared by the Southeast Kansas Multi County Health Department on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statement
Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health Department's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Department's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Health Department's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The schedule of receipts and expenditures-actual and budget – regulatory basis (Schedule 1 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement, however is required to be presented under the provisions of the *Kansas Municipal Audit and Accounting*

directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Southeast Kansas Multi County Health Department as of and for the year ended December 31, 2022 (not presented herein), and have issued our report thereon dated March 29, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2023 (Schedule 1 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2022 basic financial statement or to the 2022 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2022, on the basis of accounting described in Note 1.



JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 25, 2024
Chanute, Kansas

SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT
Iola, Kansas
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance 2023
Business Funds:						
Operating	$ 792,243.59	$ 1,542,969.36	$ 1,488,625.57	$ 846,587.38	$ 27,925.50	$ 874,512.88
Total Reporting Entity	$ 792,243.59	$ 1,542,969.36	$ 1,488,625.57	$ 846,587.38	$ 27,925.50	$ 874,512.88

Composition of Cash:	
Cash on Hand	$ 350.00
Checking Account	49,298.43
Savings Account	316,667.54
Certificates of Deposit	508,196.91
Total Cash and Investments	$ 874,512.88

The notes to the financial statement are
an integral part of this statement.

SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT
Iola, Kansas

Notes to Financial Statement
December 31, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The financial statement and schedules of the Southeast Kansas Multi-County Health Department, have been prepared in order to show compliance with the cash basis and budget laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Health Department's accounting policies follow. Note 1 describes how the Health Department's accounting policies differ from accounting policies generally accepted in the United States of America.

Financial Reporting Entity
The Southeast Kansas Multi-County Health Department (the Health Department) is governmental organization established in November 1971, pursuant to K.S.A. 65-205 to serve the public health and sanitation needs of the counties of Allen, Anderson, Bourbon, and Woodson, Kansas.

The Southeast Kansas Multi-County Health Department, is a municipal corporation governed by a twelve members and one at large medical director. Each participating county appoints 3 members with the board appointing the medical director.

Related Municipal Entities: A related municipal entity is determined by the following criteria. Whether the Health Department exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the Health Department. Related municipal entities are not required to be included in the Health Department's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG).

The Health Department has determined that no outside agency meets the above criteria and, therefore, no outside agency has been include as a related municipal entity in this financial statement.

Regulatory Basis Fund Types
A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Southeast Kansas Multi-County Health Department, for the year of 2023:

Operating fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (Continued)

Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The Kansas Municipal Audit and Accounting Guide (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than as receipts. In the financial statements and budget schedules comparisons presented in this report, reimbursements and refunds are recorded as receipts. The reimbursements are recorded as cash receipts when received by the Entity Treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time Health Department employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The Health Department's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

The Health Department is not subject to the Kansas Budget Law, as they are not the primary taxing authority for the Health Department. The counties of Allen, Anderson, Bourbon, and Woodson holds the taxing authority for the Health Department. The Health Department adopts an annual budget for the Operations Fund for managerial purposes. The budget comparison on Schedule 1 reflects this internal managerial budget.

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Compliance with Kansas Statutes

Statement 1 has been prepared in order to show compliance with the cash basis laws of Kansas. As shown in Statement 1, the Health Department was in apparent compliance with the Kansas cash basis laws.

3. DEPOSITS AND INVESTMENTS

K.S.A 9-1401 establishes the depositories which may be used by the Health Department. The statute requires banks eligible to hold the Health Department's funds have a main branch or branch bank in the county in which the Health Department is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Health Department has no other policies that would further limit interest rate risk.

K.S.A 12-1675 limits the Health Department's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Health Department has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the Health Department may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Health Department's deposits may not be returned to it. State statutes require the Health Department's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas Entity, or the Federal Home Loan Bank of Topeka. All deposits were not secured at December 31, 2023.

At year-end, the Health Department's carrying amount of deposits was $874,162.88 and the bank balance was $892,237.22. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, $574,540.90 was covered by FDIC insurance and $317,696.32 was collateralized with pledged securities held by the pledging financial institutions' agents in the Health Department's name.

4. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description. The Health Department participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

4. DEFINED BENEFIT PENSION PLAN (Continued)

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.43% for the fiscal year ended December 31, 2023. Contributions to the pension plan from the Health Department were $58,086.10 for the year ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the Health Department's proportionate share of the collective net pension liability reported by KPERS was $539,183.00. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. The Health Department's proportion of the net pension liability was based on the ratio of the Health Department's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2023.

Compensated Absences:

Regular employees earn and accumulate vacation leave from the beginning of employment. All employees shall accrue vacation leave each month according to their years of service and hours worked per week.

Full time employees working 32 hours per week:

Year of Service	Hours per Month	Maximum Accrual
Less than 5 years	8	120
At least 5, but less than 10	10	144
At least 10	12	160

Full time employees working 36 hours per week:

Year of Service	Hours per Month	Maximum Accrual
Less than 5 years	9	120
At least 5, but less than 10	11.25	144
At least 10	13.50	160

Full time employees working 40 hours per week:

Year of Service	Hours per Month	Maximum Accrual
Less than 5 years	10	120
At least 5, but less than 10	12.5	144
At least 10	15	160

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (Continued)

Regular employees earn and accumulate sick leave from the beginning of employment at the rate of 8 hours per month for full time employees working 32 hours per week, 9 hours per month for full time emplpyees working 36 hours per week, and 10 hours per month for full time employees working 40 hours per week. Sick leave may be accumulated to a maximum of 400 hours. Sick leave will be paid upon retirement, resignation, or death. The Health Department will pay up to 30% of accumulated sick leave, up to 120 hours maximum.

The Health Department accrues a liability for compensated absences which meet the following criteria:

(1) The Health Department's obligation relating to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
(2) The obligation relates to rights that vest or accumulate.
(3) Payment of the compensation is probable.
(4) The amount can be reasonably estimated and is material to the financial statement.

In accordance with the above criteria, the Health Department has accrued a liability for vacation and sick time which has been earned, but not taken, by Health Department employees. The estimated liability at December 31, 2023, was $30,130.17 for vacation and $13,825.36 for sick leave.

Other Post Employment Benefits:
As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Health Department is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the Health Department makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The premium is paid in full by the insured. There is no cost to the Health Department under this program.

6. ECONOMIC DEPENDENCY

During 2023, the Health Department collected 50.07% of its receipts from the Kansas Department of Health and Environment in the form of grants. If those funds were not available, it could have an adverse effect of the operations of the Health Department.

7. RISK MANAGEMENT

The Health Department is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Health Department manages these risks of loss through the purchase of various insurance policies.

8. SUBSEQUENT EVENTS

The Health Department evaluated events and transactions occurring subsequent to year end, and there were no subsequent events requiring recognition in the financial statements. Additionally, there were no non recognized subsequent events requiring disclosure.

SUPPLEMENTARY INFORMATION

SOUTHEAST KANSAS MULTI-COUNTY HEALTH DEPARTMENT
Iola, Kansas
OPERATING FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes and Shared Receipts				
County Mill Levy				
Allen County	$ 115,000.00	$ 114,871.12	$ 115,000.00	$ (128.88)
Anderson County	87,108.69	87,550.00	89,000.00	(1,450.00)
Bourbon County	90,750.00	90,750.00	90,750.00	-
Woodson County	31,000.00	31,000.00	31,000.00	-
Charges for Services				
Patient Receipts	291,961.55	363,716.81	270,000.00	93,716.81
Intergovernmental				
Federal Grant Proceeds	610,943.11	280,282.44	-	280,282.44
State Grants	125,541.00	492,235.28	735,939.00	(243,703.72)
Local Grants	10,000.00	35,000.00	-	35,000.00
Use of Money and Property				
Interest Income	5,193.68	22,007.32	3,000.00	19,007.32
Other Receipts				
Miscellaneous	9,138.61	25,556.39	19,000.00	6,556.39
Total Receipts	1,376,636.64	1,542,969.36	$ 1,353,689.00	$ 189,280.36
Expenditures				
General Government				
Personal Services	707,718.26	833,338.18	$ 795,708.00	$ 37,630.18
Contractual Services	138,561.98	178,160.95	150,400.00	27,760.95
Commodities	294,969.60	477,126.44	407,581.00	69,545.44
Capital Outlay	163,684.45	-	-	-
Total Expenditures	1,304,934.29	1,488,625.57	$ 1,353,689.00	$ 134,936.57
Receipts Over(Under) Expenditures	71,702.35	54,343.79		
Unencumbered Cash, Beginning	720,541.24	792,243.59		
Unencumbered Cash, Ending	$ 792,243.59	$ 846,587.38		

Jarred Gilmore Phillips

Board of Directors
Southeast Kansas Multi-County
Health Department
Iola, Kansas

In planning and performing our audit of the financial statement of Southeast Kansas Multi-County Health Department as of and for the year ended December 31, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Southeast Kansas Multi-County Health Department's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Southeast Kansas Multi-County Health Department's internal control. Accordingly, we do not express an opinion on the effectiveness of Southeast Kansas Multi-County Health Department's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Segregation of Duties

An internal control structure is, quite simply, the procedures and policies in effect which ensure that the entity's financial activity is properly recorded, processed, summarized, and reported in the financial statements. A weakness in the control structure occurs when one person is responsible for all of the accounting activities such as performing billings, receipting cash, making deposits, reconciling the bank accounts, and having access to all books and records of the entity. Due to small staff size, it is not possible for reviews of daily work to take place, potentially resulting in errors in financial records and reports.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Health Department, and is not intended to be, and should not be, used by anyone other than these specified parties.

Jarred, Gilmore & Phillips, PA

JARRED, GILMORE & PHILLIPS, PA
Certified Public Accountants

April 25, 2024
Chanute, Kansas