

## KITSAP PUBLIC HEALTH BOARD MEETING AGENDA

January 4, 2022  
10:30 a.m. to 11:45 a.m.

**\*\* Please note that this is a virtual / online meeting due to the COVID-19 pandemic.  
Electronic connection and viewing information for the meeting is provided at the end of the  
agenda. \*\***

- 10:30 a.m. 1. Call to Order  
*Commissioner Charlotte Garrido, Chair*

### REGULAR BUSINESS ACTION ITEMS

- 10:31 a.m. 2. Election of 2022 Health Board Officers & Committee Assignments  
*Commissioner Charlotte Garrido, Chair* Page 5
- 10:41 a.m. 3. Approval of December 7, 2021, Meeting Minutes  
*2022 Chair* Page 6
- 10:43 a.m. 4. Approval of Consent Items and Contract Updates  
*2022 Chair* [External Document](#)

### INFORMATION ITEMS

- 10:44 a.m. 5. Chair Comments  
*2022 Chair*
- 10:46 a.m. 6. Health Officer and Administrator Reports  
*Dr. Gib Morrow, Health Officer & Keith Grellner, Administrator*
- 10:58 a.m. 7. Public Comment – **PLEASE SEE NOTES AT END OF AGENDA**  
*2022 Chair* [Link to Written Comments](#)
- 11:08 a.m. 8. Drinking Water & On-Site Sewage Systems Program Overview  
*Kimberly Jones, Drinking Water/On-Site Sewage Systems Manager*

### ACTION ITEMS

- 11:28 a.m. 9. 2022 Legislative Priorities  
*Keith Grellner, Administrator* Page 53

## POSSIBLE EXECUTIVE SESSION

**Note: The public portion of the meeting will end for executive session, and the Board will adjourn the meeting from executive session.**

11:35 a.m. 10. Closed Executive Session Pursuant to RCW 42.30.140(4)(b), Discussion Related to Collective Bargaining  
*Keith Grellner, Administrator and Karen Holt, Human Resources Manager*

11:45 a.m. 11. Adjourn

*All times are approximate. Board meeting materials are available online at [www.kitsappublichealth.org/about/board-meetings.php](http://www.kitsappublichealth.org/about/board-meetings.php)*

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## Instructions for virtual attendance at Kitsap Public Health Board meetings\*\*

### Health Board Meetings Via Zoom

The Kitsap Public Health Board will be held via Zoom webinar, broadcast live on Comcast channel 12, WAVE channel 3, the [BKAT website](#) and Facebook (please note: there is no physical location for this meeting. Board members and staff will all participate remotely). The Health Board and presenters are **panelists**, members of the public are **attendees**.

Webinar **attendees** do not interact with one another; they join in listen-only mode, and the host will unmute one or more attendees as needed.

### How to Join the Zoom Meeting

To join the meeting online, please click the link below from your smartphone, tablet, or computer:

<https://us02web.zoom.us/j/86186052497?pwd=TXcrQU1PRWVGVHgyWERXRFluTWloQT09>

**Password:** 109118

**Or join by telephone:**

Dial: +1 (253) 215-8782

**Webinar ID:** 861 8605 2497

\*Zoom meeting is limited to the first 500 participants. A recording of the meeting will be made available on our website within 48 hours of the meeting.

## **Information & Directions for Public Comment**

**We apologize, but verbal public comment *during* the meeting may only be made through a Zoom connection.** The public may make verbal comments during the Public Comment agenda item if they are attending the meeting via Zoom.

As this meeting is a regular business meeting of the Health Board, verbal public comment to the board will have a time limit so that all agenda items will have the opportunity to occur during the meeting. Each public commenter will receive a specific amount of time to speak to the board as determined by the Chair based on the number of public commenters for the meeting.

Written comments may be submitted via regular mail or email to:

**Regular Mail:**

Kitsap Public Health Board  
Attention: Executive Secretary  
345 6<sup>th</sup> Street, Suite 300  
Bremerton, WA 98337

**Email:**

[keith.grellner@kitsappublichealth.org](mailto:keith.grellner@kitsappublichealth.org)

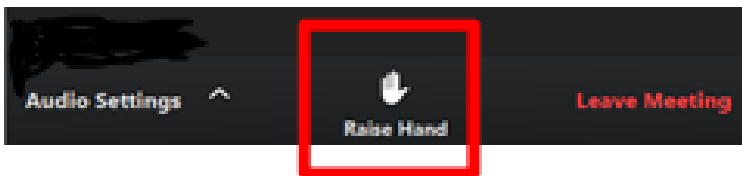
All written comments submitted will be forwarded to board members and posted on the Health Board's meeting materials webpage at <https://kitsappublichealth.org/about/board-meetings.php>.

## **Public Participation Guidelines**

Below are recommendations for use by members of the public in meetings conducted via Zoom Webinar.

**Identification:** Upon entering the webinar, please enter your name, number or other chosen identifier, so that the host can call upon you during the public comment period.

**Raise Hand (pictured below):** You have the ability to virtually raise your hand for the duration of the meeting but you will not be acknowledged until you are called on during the public comment period. NOTE: If you have used your telephone to access the Zoom meeting, **you may press \*9** to "raise your hand". The host will unmute you when it is your turn to speak.



**Public Comment Period:** Use "Raise Hand" to be called upon by the host. The host will announce your name when it is your turn.


**Mute/Unmute:** Attendees will be muted and not audible to the Board except during times they are designated to speak. When you are announced, you will be able to unmute yourself. NOTE: If

## Instructions for virtual attendance at Kitsap Public Health Board meetings\*\*

you have used your telephone to access the Zoom meeting, **you may press \*6** to mute/unmute yourself.

**Time Limit:** Each speaker testifying or providing public comment will be limited to a time period specified by the Chair.

**Use Headphones/Mic** for better sound quality and less background noise, if possible.

**Closed Captions/Live Transcripts** are available. On the bottom of your zoom window, click the  button to turn on/off captions. You can adjust the way captions appear on your screen in settings. Please be aware, captions are auto-generated by Zoom and may contain errors.

This is a public meeting of the Health Board. It is expected that people speaking to the board will be civil and respectful. Thank you for your cooperation.

# MEMO

**To:** Kitsap Public Health Board  
**From:** Keith Grellner, Administrator  
**Date:** January 4, 2022  
**Re:** Election of 2022 Health Board Officers and Committee Assignments

In accordance with [RCW 70.05.040](#) and Article VI of the Kitsap Public Health Board [Bylaws](#), the members of the Health Board shall elect from their membership a Chair and Vice Chair at the first meeting of the new year. The election shall occur by a majority vote of the members present at the first meeting of the year. The term of office for the Chair and Vice Chair is one year, and no member of the Health Board shall serve as Chair or Vice Chair for more than two (2) consecutive terms unless the Health Board votes to extend their terms due to special circumstances.

In accordance with the Bylaws, City and County members will alternate terms as Chair and Vice Chair, and although silent in the Bylaws, the Health Board has a long-standing precedent of voting in the previous year's Vice Chair as the new Chair for the new year, to preserve the City-County alternating terms provision, unless the incumbent is no longer in office.

During the first meeting of the new year, the Health Board Bylaws also direct members to make committee assignments (Article X) from the members for three standing committees: Finance and Operations, Policy, and Personnel. Each committee shall contain at least two, but no more than three, board members.

For your reference, the 2021 Kitsap Public Health Board Officers and Committee Assignments is [here](#). Also for your reference, the past chairs (2016 – 2021) were:

- 2016 – Mayor Becky Erickson
- 2017 – Commissioner Ed Wolfe
- 2018 – Mayor Becky Erickson
- 2019 – Commissioner Robert Gelder
- 2020 – Mayor Robert Putaansuu
- 2021 – Commissioner Charlotte Garrido

Please contact me with any questions or concerns about this matter at (360) 728-2284, or [keith.grellner@kitsappublichealth.org](mailto:keith.grellner@kitsappublichealth.org).

**KITSAP PUBLIC HEALTH BOARD  
MEETING MINUTES  
Regular Meeting  
December 07, 2021**

The meeting was called to order by Board Chair, Commissioner Charlotte Garrido at 12:31 p.m.

**REVIEW AND APPROVE AGENDA**

There were no changes to the agenda.

**BOARD MEETING MINUTES**

Commissioner Robert Gelder moved and Mayor Becky Erickson seconded the motion to approve the minutes for the November 02, 2021 regular meeting. The motion was approved unanimously.

Commissioner Gelder moved and Mayor Erickson seconded the motion to approve the minutes for the November 04, 2021 special meeting. The motion was approved unanimously.

**CONSENT AGENDA**

The December consent agenda included the following contracts:

- 1749 Amendment 24 (2214), *Washington State Department of Health, Consolidated Contract*
- 2081 Amendment 1 (2209), *Hood Canal Coordination Council, Hood Canal Regional PIC*
- 2203, *Washington State Dept. of Health, Consolidated Contract*
- 2211, *Kitsap County, Nurse Family Partnership*

Commissioner Gelder moved, and Mayor Robert Putaansuu seconded the motion to approve the consent agenda, including the Contracts Update and Warrant and Electronic Funds Transfer Registers. The motion was approved unanimously.

**CHAIR COMMENTS**

Chair Garrido had no comments.

**HEALTH OFFICER AND ADMINISTRATOR REPORTS**

Health Officer Update:

Dr. Gib Morrow, Health Officer, provided the Board with information on the annual World Aids Day event hosted by the Health District virtually on December 1, 2021. He noted this year marked the 40<sup>th</sup> year of the AIDS pandemic. Dr. Morrow said he appreciates the comments of both Commissioner Gelder and Mayor Wheeler, as well as other elected officials, at these events. He shared that there's was no antiviral treatment from the start of the pandemic in 1981 until

fifteen years later in 1996. He shared that it was hard to be so powerless as people died from AIDS, a new and opportunistic virus at the time. He stated that we are still seeing new cases of AIDS currently in Kitsap County. He said staff work together to make sure patients' viral loads are undetected because when the viral loads are undetected the disease is not transmissible. Dr. Morrow shared that the Covid pandemic and HIV epidemic are in a similar phase. He shared that both have highly effective options for treatment and prevention but incomplete uptake due to access, education, or refusal. He shared this has led to wide-spread disease transmission among susceptible people which creates the emergent like the Omicron variant. He encouraged everyone to get vaccinated and boosted. Dr. Morrow stressed that local, state and national investigations have shown that the vaccinations will help to prevent severe hospitalization and death.

Dr. Morrow stated that our case rates are dropping and are lower than they were in September by one third, however we are beginning to see an upward trend as Thanksgiving holidays promoted gatherings. He stated that the transmission would likely increase due to the upcoming holidays. Dr. Morrow shared that about 70% of all people in Kitsap are fully vaccinated. While there are still unvaccinated residents who are still at risk. Dr. Morrow understands that not everyone will get vaccinated but hopes that those who don't will take efforts to keep themselves and others safe. Dr. Morrow shared that going holiday gathers presents opportunities for exposure. He asked that everyone get themselves and others tested before attending events and gatherings. He informed everyone that testing availability is over the counter and easy to do. While hospitalizations have dropped, he said they are still at critical occupancy levels. He wished everyone a safe and enjoyable holiday.

There was no further comment.

Administrator Update:

Mr. Keith Grellner, Administrator, thanked the Board, Health District Staff and the community partners for their help and support throughout the pandemic.

Secondly, Mr. Grellner let the board and public know that there is no discussion for vaccine mandates on the agenda for today and no action will be taken.

Commissioner Garrido asked Dr. Morrow to remind the public where vaccines are available. Dr. Morrow said there are many different clinics available through the Health District and Medical Reserve Corps volunteers. He also let her know that many other drug stores, pharmacies, retail pharmacies and primary doctors should have vaccine. The Washington Department of Health (DOH) also has a homebound help program and a vaccine locator on their website, you can find the vaccine locator on the state's website at: [Washington Vaccine Locator tool](#). Mr. Grellner added that there is a table on Kitsap Public Health's website that shows the active vaccine providers in Kitsap County, the table can be found here [Vaccine Provider List](#).

There was no further comment.

## **PUBLIC COMMENT**

Chair Garrido allowed 2 minutes per person for public comment.

Jared (no last name provided) said everyone is at this meeting today because they care about COVID-19 and would like the Board to consider the possible outcome of a vaccine passport system. He said a Silverdale hospital worker came down with Bell's palsy after receiving their first vaccination. This coworker was able to get a medical exemption and was able to continue working at the Silverdale hospital. He said if a vaccine passport system is enacted people like this won't be able to access public places like movie theaters or grocery stores due to their physical limitations causing them to not be able to receive a second dose of the vaccine. He said the inability to become fully vaccinated should not limit anyone's access to a restaurant more than anyone who is in a wheelchair. He said other hospital workers have been injured by the shot. He noted calling people like this selfish and restricting their entry seems like the opposite of common sense. He said it would make more sense to take the temperatures of everyone entering the building and screening for illness like we did before the vaccine was available. This would rule out the possibility of a fully vaccinated person entering a space while sick.

John G said after 21 months and the introduction of the Omicron variant, that he believes most people have stopped thinking for themselves. He said this Board seems to be party to the state government propaganda. He said Dr. Morrow does not listen to rational thought and simply talks from government issued talking points. He said the board is not motivated enough or inquisitive enough and said we (the public) need to replace the officials with ones that are. He said when the people in charge are deleting and censoring this forum they not working in the best interest of the people. He said there are many PhD doctors and scientists who blatantly refute the notions that this vaccine works.

George (no last name provided) from Southworth said he supports the comments from the past two commenters. He said his friend's sister died today from the vaccine and getting a blood clot the following day. He said the public is not getting all the information about the vaccine and he feels that something "very weird" is going on and asked the Board not to take extreme steps.

Mr. Grellner said that all written comments received since yesterday are posted on the website. Any new comments will be posted by Friday.

## **RESOLUTION 2021-04 – APPROVING 2021 BUDGET AMENDMENT FOR KITSAP PUBLIC HEALTH DISTRICT**

Mr. Grellner addressed the Board regarding the 2021 Budget Amendment. Without an amendment to the 2021 budget, the District would exceed previously approved appropriations due to COVID-19 response work and federal COVID-19 funds. The main reason for this amendment is to passthrough money to subcontractors like Kitsap Emergency Services, Peninsula Community Health Services, St. Michael Medical Center and other community members.



There were no questions from the board and Mr. Grellner asked for board

Commissioner Gelder moved and Mayor Putaansuu seconded the motion to approve Resolution 2021-04, Approving the 2021 Budget Amendment for Kitsap Public Health District. The motion was approved unanimously.

There was no further comment.

## **RESOLUTION 2021-05 – APPROVING 2022 BUDGET FOR KITSAP PUBLIC HEALTH DISTRICT**

Mr. Grellner approached the Board regarding the 2022 budget for Kitsap Public Health District and shared a presentation. Mr. Grellner noted there were some small updates that were made to the budget after it was sent to the Board. The corrected version of the budget is included in the packet and posted to the website at the time of this meeting.

The total budget currently is \$18.5 million. The Health District's revenues are primarily made up of service fees, contracts, and grants. He noted the District can scale work back as COVID-19 cases scale back, however he noted the District expects to continue to work on the COVID-19 pandemic through 2022. He noted there are no new service fees in the budget. Currently the budget is balanced and is about 3% higher this year than in 2020. The Health District is budgeted for the worst case scenario but can and will scale back if the trend stays down.

Mr. Grellner noted that the collective bargaining agreement is still pending and noted the Health District and PROTEC-17 have not been able to complete negotiations before the board meeting today and will continue to work on these going forward. He said this budget includes a 4% wage increase for represented employees, which the Board will vote on later in this meeting. He said the District will need to do a budget amendment in 2022 once the Health District and union have agreed on a contract.

Mr. Grellner said Kitsap Public Health District is mandated under state law to control and prevent the spread of communicable disease. Public Health response to Covid-19 is not optional. Those laws can be found at: [District health board - Powers and duties](#) and [Local health officer - Powers and duties](#).

Mr. Grellner said there is no proposed increase in COVID-19 operations for 2022 and noted the COVID-19 work is funded by federal funds that can only be spent on COVID-19 work. This funding includes \$1 million in passthrough funds, under the FEMA mass vaccination contract, to help support other agencies that are helping in the response. He said the District has added 32 FTE for its COVID-19 program and they are in the budget for 2022.

Mr. Grellner explained that, in the 2021 budget, the COVID-19 program was still in the Communicable Disease program. In 2022 the District has separated those programs with the Communicable Disease program now being its own program separate from the COVID-19

budget. He added, when we prevent and decrease the transmission of COVID-19 it supports the community and economy.

Mr. Grellner explained activities in the District's COVID-19 program: case investigation and contact tracing, assist EOC run isolation and quarantine, conduct testing to supplement healthcare, robust epidemiology program, run community vaccination clinics, serve as a funding conduit for federal response measures, provide support and response to businesses and schools, provide community communications, and serve as a vaccine hub for local health care providers. Mr. Grellner said the District has been told by DOH that Kitsap Public Health is the single largest vaccine hub in Washington State right now.

Mr. Grellner said staffing makes up 77% of the 2022 budget and reminded the Board that the District has increased FTE considerably to help with COVID-19 response.

Mayor Putaansuu commented that he appreciated the presentation.

Commissioner Garrido asked where the largest vaccine hub in the county is. Mr. Grellner said the Health District's office is the largest hub and noted there are ultra-cold freezers on site where the vaccine is stored. Commissioner Garrido also asked for current trends on vaccinations. Mr. Grellner said vaccination is going well and there is high demand for vaccine and noted all of our community-based clinics have been consistently full. He added that there is a good contingent of health care providers helping get vaccine out to the community.

Mayor Erickson said that the Finance Committee supports the 2021 Budget Amendment and the 2022 Draft Budget and thanked Keith and Dr. Morrow for all of their work. She noted that Poulsbo runs a drive-through COVID-19 testing site in their garage every Thursday and has done so for several months and said this wouldn't happen without the help of the Health District. She noted the Health Board is required by Washington State law to respond to COVID-19 and to operate in this fashion.

Mayor Erickson moved and Commissioner Gelder seconded motioned to approve Resolution 2021-05, Approving the 2022 Budget for Kitsap Public Health District. The motion passed unanimously.

There was no further comment.

## **RESOLUTION 2021-06, APPROVING INTERIM 2022 SALARY ADJUSTMENT FOR NON-REPRESENTED EMPLOYEES**

Mr. Grellner explained that the 2022-2024 union contract, which covered represented employees, hasn't yet been settled. Typically, the Health District provides the same salary increases to non-represented staff that the represented staff receive through the union contract. The Health District's legal team advised that it is problematic to do retroactive pay for non-represented employees, though it is more easily done for represented staff. Mr. Grellner noted there has been considerable costs of living increases in the past year. Kitsap Public Health proposes a 4% salary

increase for non-represented staff until a union contract is approved. This is included in the budget and covers 32 FTE. This would be a place holder for non-represented employees close or similar to the represented employees as we move forward in 2022. The Finance Committee has seen this proposal and recommends it to the full board for approval.

Mayor Putaansuu moved and Commissioner Gelder seconded the motion to approve Resolution 2021-06, Approving Interim 2022 Salary Adjustments for Non-Represented Employees. The motion was approved unanimously.

There was no further comment.

### **APPROVAL OF 2022 BOARD MEETING SCHEDULE**

Mr. Grellner proposed the Health Board meeting schedule for 2022, which needs to be approved by the board and posted prior to the new year.

Commissioner Garrido noted there is no meeting scheduled for August 2022.

Commissioner Gelder asked if the allotted time for the board meeting will be adequate with additional policy committee meetings to discuss board membership and bylaw changes during the first half of the year. Mr. Grellner proposed scheduling policy committee meetings right after the first of the year. Mr. Grellner said there is the potential to need to call a special meeting.

Mayor Erickson proposed that those pieces will be worked out in the Policy Committee and then be brought in front of the entire board. She said t's clearly defined by law, so there isn't much discussion needed about it.

Mr. Grellner reminded everyone that by law, the Health Board needs to have their membership adjusted by July 1, 2022. The state is still working on the administrative code to implement that law. There are some drafts in the works.

The Board approved the 2022 Meeting Schedule by consensus.

There was no further comment.

### **EXECUTIVE SESSION PURSUANT TO RCW 42.30.110(1)(G) AND 42.30.140(4)(B), DISCUSSION RELATED TO GRIEVANCE PROCEEDINGS.**

At 1:23 p.m., Commissioner Garrido announced that the Board would close for executive session and that no decisions would be made. The board would not return to the public meeting and will adjourn following executive session.

**EXECUTIVE SESSION PURSUANT TO RCW 42.30.140(4)(B), DISCUSSION RELATED TO COLLECTIVE BARGAINING**

No decisions were made.

**ADJOURN**

There was no further business; the meeting adjourned at 1:56 p.m.

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**Charlotte Garrido**  
**Kitsap Public Health Board**

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**Keith Grellner**  
**Administrator**

**Board Members Present:** *Mayor Becky Erickson; Commissioner Charlotte Garrido; Commissioner Robert Gelder; Councilperson Kirsten Hytopoulos; Mayor Robert Putaansuu; Mayor Greg Wheeler.*

**Board Members Absent:** *Commissioner Ed Wolfe.*

**Community Members Present:** *See attached.*

**Staff Present:** *Beverly Abney, Senior Accounting Assistant, Accounts Payable; Kandice Atismé-Bevins, Program Manager, COVID-19; Angie Berger, Administrative Assistant, Administration; Holly Bolstad, COVID Community Outreach Specialist, Public Health Emergency Preparedness and Response; Stephanie Byrd, Confidential Secretary, COVID-19; Margo Chang, COVID-19 Data Secretary Clerk 4, COVID-19; Elizabeth Davis, COVID Vaccine Public Health Nurse, COVID-19; April Fisk, Program Coordinator 2, Communicable Disease; Yolanda Fong, Director, Community Health Division; Callie Ford, Secretary Clerk 2, Environmental Health Permitting; Keith Grellner, Administrator, Administration; Jessica Guidry, Program Manager, Public Health Emergency Preparedness and Response; Sarah Henley, COVID Emergency Operations Coordinator, Public Health Emergency Preparedness and Response; Grant Holdcroft, Program Manager, Pollution Identification and Correction; Karen Holt, Program Manager, Human Resources; Kimberly Jones, Program Manager, Environmental Health Specialist, Drinking Water and Onsite Sewage Systems; John Kiess, Director, Environmental Health Division; Sarah Kinnear, Disease Intervention Specialist, COVID-19; Siri Kushner, Assistant Director, Community Health Division; Melissa Laird, Manager, Accounting and Finance; Dr. Gib Morrow, Health Officer, Administration; Carin Onarheim, Disease Intervention Specialist, Communicable Disease; Ally Power, Epidemiologist 1, Assessment & Epidemiology; Debbie Rassa, Public Health Nurse, Communicable Disease.*

### Kitsap Public Health Board Meeting (Virtual Attendance)

**Webinar ID**  
861 8605 2497

**Actual Start Time**  
12/7/2021 12:19

**Attendee Count**  
69

**NAME**

A Mills  
Ally Power (she/her)  
Angie Berger  
Annette Nitz  
April Fisk  
Bev Abney  
BKAT (Michael Spencer)  
Callie Ford  
Carin Onarheim  
Dave  
David Rase  
Debbie Rassa  
Deirdre  
Doug Washburn  
Gib Morrow  
Grant Holdcroft  
Helice  
Holly Bolstad  
Irene Moyer  
Jared  
Jessica Guidry  
John Clauson  
John G  
John Kiess  
Kandice Atismé-Bevins  
Karen Holt

**NAME**

Keith Grellner  
Kelly  
Kevin Lea  
kevin ransier  
Kimberly Jones  
Kimberly Ruiz  
Kris Avery  
Liz Davis  
marci burkel  
Margo Chang  
Melissa Laird  
Nancy Langwith  
Nolan Simmons  
Pamela Keeley  
Penelope Sapp  
Sarah Henley (she/her)  
Sarah Kinnear  
Sarah Peterson  
Sarah Pyke  
Siri Kushner  
Stacey Smith  
Stephanie Byrd  
Steve Powell  
Tasha Nicole  
Taura  
TK  
Yolanda Fong

**JOIN BY PHONE**

13603157747  
13605160526  
Call-In User\_1



## **Exit Conference: Kitsap Public Health**

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

### **Audit Reports**

We will publish the following reports:

- Accountability audit for January 1, 2020 through December 31, 2020 - see draft report.
- Financial statement and federal grant compliance audit for January 1, 2020 through December 31, 2020 - see draft report.

### **Audit Highlights**

We appreciate the District responding promptly to our requests and providing all documents necessary to complete the audit in a timely manner. Weekly status update meetings allowed for increased communication and kept the audit running smoothly.

### **Recommendations not included in the Audit Reports**

#### **Exit Items**

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

### **Communications required by audit standards**

In relation to our financial statement audit report, we would like to bring to your attention:

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.

### **Finalizing Your Audit**

#### **Report Publication**

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal>.

### **Management Representation Letter**

We have included a copy of representations requested of management.

### **Audit Cost**

At the entrance conference, we estimated the cost of the audit to be \$34,300 and actual audit costs will approximate that amount.

### **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in summer 2022 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement
- Federal Programs

The estimated cost for the next audit based on 2020 rates is \$35,200 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

### **Working Together to Improve Government**

#### **Audit Survey**

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

#### **Local Government Support Team**

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

#### **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor is designed to offer services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean, peer-to-peer networking and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

## **Questions?**

Please contact us with any questions about information in this document or related audit reports.

**Tammy Lane, Audit Lead, (360) 845-1482, [Tammy.Lane@sao.wa.gov](mailto:Tammy.Lane@sao.wa.gov)**

**Melinda Seibert, Assistant Audit Manager, (360) 845-1485, [Melinda.Seibert@sao.wa.gov](mailto:Melinda.Seibert@sao.wa.gov)**

**Amy Strzalka, CPA, Audit Manager, (360) 845-1476, [Amy.Strzalka@sao.wa.gov](mailto:Amy.Strzalka@sao.wa.gov)**

**Tina Watkins, CPA, Assistant Director of Local Audit, (360) 260-6411 [Tina.Watkins@sao.wa.gov](mailto:Tina.Watkins@sao.wa.gov)**

**Kelly Collins, CPA, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**





Office of the Washington State Auditor  
Pat McCarthy

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

# Financial Statements and Federal Single Audit Report

## Kitsap Public Health District

For the period January 1, 2020 through December 31, 2020

*Published (Inserted by OS)*

Report No. 1029579



Find out what's new at SAO  
by scanning this code with  
your smartphone's camera



**Office of the Washington State Auditor  
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Health  
Kitsap Public Health District  
Bremerton, Washington

**Report on Financial Statements and Federal Single Audit**

Please find attached our report on the Kitsap Public Health District's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

A handwritten signature in blue ink that reads "Pat McCarthy".

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

### Kitsap Public Health District January 1, 2020 through December 31, 2020

#### SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of the Kitsap Public Health District are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

##### Financial Statements

We issued an unmodified opinion on the fair presentation of the District’s financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

##### Internal Control over Financial Reporting:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the District.

##### Federal Awards

##### Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the District’s compliance with requirements applicable to its major federal program.

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We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

## Identification of Major Federal Programs

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
21.019	COVID-19 – Coronavirus Relief Fund

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The District did not qualify as a low-risk auditee under the Uniform Guidance.

## SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

## SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

## INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

### **Kitsap Public Health District January 1, 2020 through December 31, 2020**

Board of Health  
Kitsap Public Health District  
Bremerton, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Kitsap Public Health District, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated December 22, 2021.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the 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.

As discussed in Note 4 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## COMPLIANCE AND OTHER MATTERS

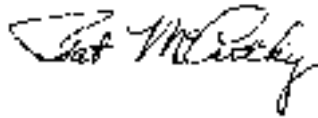
As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control

and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Pat McCarthy". The signature is fluid and cursive, with the first name "Pat" and last name "McCarthy" clearly distinguishable.

Pat McCarthy, State Auditor

Olympia, WA

December 22, 2021



## INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

### **Kitsap Public Health District January 1, 2020 through December 31, 2020**

Board of Health  
Kitsap Public Health District  
Bremerton, Washington

## **REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited the compliance of the Kitsap Public Health District, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2020. The District's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the District's compliance.

### Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

## REPORT ON INTERNAL CONTROL OVER COMPLIANCE

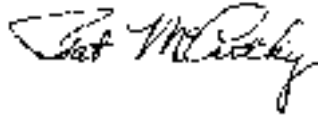
Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Purpose of this Report**

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy, State Auditor

Olympia, WA

December 22, 2021

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

#### **Kitsap Public Health District January 1, 2020 through December 31, 2020**

Board of Health  
Kitsap Public Health District  
Bremerton, Washington

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the Kitsap Public Health District, for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 16.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements 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 District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, the Kitsap Public Health District has prepared these financial statements to meet the financial reporting requirements of state law using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of the Kitsap Public Health District, and its changes in cash and investments, for the year ended December 31, 2020, on the basis of accounting described in Note 1.

### **Basis for Adverse Opinion on U.S. GAAP**

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

## Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Kitsap Public Health District, as of December 31, 2020, or the changes in financial position or cash flows thereof for the year then ended, due to the significance of the matter discussed in the above “Basis for Adverse Opinion on U.S. GAAP” paragraph.

## Matters of Emphasis

As discussed in Note 4 to the financial statements, the full extent of the COVID-19 pandemic’s direct or indirect financial impact on the District is unknown. Our opinion is not modified with respect to this matter.

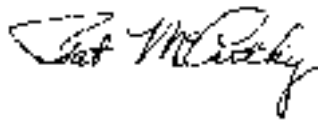
## Other Matters

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

## OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

December 22, 2021

## FINANCIAL SECTION

### **Kitsap Public Health District January 1, 2020 through December 31, 2020**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2020  
Notes to the Financial Statements – 2020

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2020  
Schedule of Expenditures of Federal Awards – 2020  
Notes to the Schedule of Expenditures of Federal Awards – 2020

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## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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(564) 999-0950
- Toll-free Citizen Hotline:  
(866) 902-3900
- Email:  
[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)



Office of the Washington State Auditor  
Pat McCarthy

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## Accountability Audit Report

# Kitsap Public Health District

For the period January 1, 2020 through December 31, 2020

*Published (Inserted by OS)*

Report No. 1029578



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## Office of the Washington State Auditor Pat McCarthy

Issue Date – (Inserted by OS)

Board of Health  
Kitsap Public Health District  
Bremerton, Washington

### Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy".

Pat McCarthy, State Auditor  
Olympia, WA

### *Americans with Disabilities*

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of the Kitsap Public Health District from January 1, 2020 through December 31, 2020.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2020, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages, overtime, leave balances, stipends and bonus and incentive payments
- Accounts payable – general disbursements
- Tracking and monitoring of theft sensitive assets, such as computers
- Accounts receivable – billing and collection of environmental fees
- Self-insurance for unemployment compensation

## RELATED REPORTS

### Financial

Our opinion on the District's financial statements and compliance with federal grant program requirements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

### Federal grant programs

We evaluated internal controls and tested compliance with the federal program requirements, as applicable, for the District's major federal program, which is listed in the Schedule of Findings and Questioned Costs section of the separate financial statement and single audit report. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

The Kitsap Public Health District was organized in 1943 to protect and promote the health of Kitsap County residents by monitoring, preventing, and controlling disease, injury, disability and premature death. The District has three major divisions: Community Health, Environmental Health, and Administrative Services. According to the U.S. Census Bureau, in 2020, the Health District provided services to approximately 275,611 county residents.

The District provides essential services to individuals, families and the population at large. In May 2015, the Kitsap Public Health District achieved national accreditation through the national non-profit Public Health Accreditation Board (PHAB.) The District is one of only five accredited public health agencies in Washington State. A seven-member Board of Health governs the District. The Board is composed of the three County Commissioners, and elected officials from the cities within Kitsap County. The District had approximately 108 employees at the end of 2020. For fiscal year 2020, the District's revenues were approximately \$12.2 million.

### Contact information related to this report

Address:	Kitsap Public Health District 345 6th Street, Suite 300 Bremerton, WA 98337
Contact:	Melissa Laird, Finance Manager
Telephone:	(360) 728-2283
Website:	kitsappublichealth.org

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for the Kitsap Public Health District at <http://portal.sao.wa.gov/ReportSearch>.

## ABOUT THE STATE AUDITOR’S OFFICE

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In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

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[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)



## **LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD**

December 22, 2021

Office of the Washington State Auditor  
451 SW Sedgwick Road, Suite 200  
Port Orchard, WA 98367

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Kitsap Public Health District for the period from January 1, 2020 through December 31, 2020. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

### **General Representations:**

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
  - a. Financial records and related data.
  - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
  - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
  - d. Communications from regulatory agencies, government representatives or others concerning possible material noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
  - e. Related party relationships and transactions.
  - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

**Additional representations related to the financial statements:**

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
11. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
12. The financial statements properly classify all funds and activities.
13. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
14. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
15. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
16. Significant assumptions we used in making accounting estimates are reasonable.

17. The following have been properly classified, reported and disclosed in the financial statements. as applicable:
  - a. Interfund, internal, and intra-entity activity and balances.
  - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - c. Joint ventures and other related organizations.
  - d. Guarantees under which the government is contingently liable.
  - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
  - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
18. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
19. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
  - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
  - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
  - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
20. We acknowledge our responsibility for reporting supplementary information (the Schedule of Liabilities and the Schedule of Expenditures of Federal Awards) in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
21. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
22. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
23. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

24. We considered the qualifications of the WA Office of the State Actuary (OSA) to create an electronic tool for determining the District's liability for PEBB other post-employment benefits (OPEB) under the GASB 75 alternative method and agree with the results of the electronic tool, which are reflected in financial statement amounts and disclosures. In using the tool, we input correct and complete information into the electronic spreadsheet, and did not enter any inaccurate information with respect to the amounts or assumptions, or modify cells in the OSA spreadsheet, in an attempt to change the outcome of the calculation. Further, we are not aware of any other external matters that would have had an impact on the appropriateness of using the alternative method or assumptions used by the OSA's tool. We confirm that we are a PEBB employer and we had fewer than 100 plan members (active and retired) as of the beginning of the reporting period and are, therefore, eligible to use the tool.

**Additional representations related to expenditures under federal grant programs:**

25. We acknowledge our responsibility for complying, and have complied, with the requirements of 2 CFR § 200 *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*.
26. With regards to your audit of federal grant programs, we have made available all relevant and requested information of which we are aware, including:
- a. All federal awards and related grant agreements (including amendments, if any), contracts with pass-through entities, service organizations and vendors, and correspondence.
  - b. All communications from federal awarding agencies, vendors, service organizations or pass-through entities concerning possible noncompliance.
  - c. All information regarding corrective actions taken and management decisions or follow-up work performed by federal or pass-through agencies on any findings reported in the past.
  - d. All documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
  - e. Interpretations or other support for any situations where compliance with requirements might be questionable or unclear.
27. We have identified and complied with all direct and material compliance requirements of federal awards.
28. Management is responsible for establishing effective internal control and has maintained sufficient control over federal programs to provide reasonable assurance that awards are managed in compliance with laws, regulations, contracts or grant agreements that could have a material effect on each of our federal awards.
29. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the basic financial statements have been

prepared, and are prepared on a basis consistent with the Schedule of Expenditures of Federal Awards.

30. Copies of federal program reports provided to you are true copies of the reports submitted, or electronically transmitted, to federal agencies or pass-through agencies, as applicable.
31. We are responsible for, and will accurately prepare, the auditee section of the Data Collection Form as required by the Uniform Guidance.

**Additional representations related to federal grants passed through to subrecipients:**

32. We have advised our subrecipients of requirements imposed on them by Federal laws, regulations, contracts or grant agreements as well as any supplemental requirements we impose as a condition of receiving Federal awards.
33. We have monitored the activities of our subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, contracts or grant agreements.
34. We have determined that subrecipients expending \$750,000 or more in Federal awards during the subrecipient's fiscal year have met the audit requirements of 2 CFR § 200.501 for that fiscal year.
35. When applicable, we have issued a management decision on audit findings within six months after receipt of the subrecipient's audit report and ensured that the subrecipient has taken appropriate and timely corrective action.
36. We have considered the results of our subrecipients' audits and made any necessary adjustments to our own accounting records.

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Keith Grellner, Administrator

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Melissa Laird, Finance Manager

# WASHINGTON STATE BOARD OF HEALTH

The Washington State Board of Health (Board) is inviting informal public comment on draft rules to implement [Engrossed Second Substitute House Bill 1152](#), Supporting measures to create comprehensive public health districts. As part of this legislation, the Board is tasked with adopting rules regarding the selection and appointment process for non-elected members of local boards of health.

The following draft reflects a new chapter of rule, chapter 246-90 WAC, local board of health membership and incorporates updates in response to feedback from the first informal draft circulated this fall. Changes from the first informal draft are shown in red text, with underlined text reflecting added language and ~~strikethrough~~ reflecting removed language.

More information on the scope of the Board's rulemaking can be found in the Board's [CR-101, Preproposal Statement of Inquiry](#). The Board has also created a list of frequently asked questions regarding this work that is available [online](#).

Please send your feedback and any questions on the Board's rulemaking to [LBOHComposition@sboh.wa.gov](mailto:LBOHComposition@sboh.wa.gov). **Feedback is due by January 14, 2021.**

Staff contacts and more information on these rules can be found on the Board's [local board of health composition rulemaking web page](#).

**NEW SECTION**

**WAC 246-90-005 Purpose, scope, and applicability of chapter.**

- (1) The purpose of this chapter is to establish requirements for the recruitment, selection and appointment process of non-elected members of local boards of health. The processes established in this chapter are intended to be fair, unbiased, and ensure to the extent practicable that the membership of local boards of health include a balanced representation of elected officials and non-elected people with a diversity of expertise and lived experience.
- (2) The provisions of this chapter apply to the following:
  - a. A county without a home rule charter in which the jurisdiction of the local board of health is coextensive with the boundaries of the county as established in RCW 70.05.030;
  - b. A county with a home rule charter in which the jurisdiction of the local board of health is coextensive with the boundaries of the county as established in RCW 70.05.035;
  - c. A health district consisting of two or more counties in which the jurisdiction of the local board of health is coextensive with the combined boundaries of the counties as established in RCW 70.46.020; and
  - d. A health district consisting of one county in which the jurisdiction of the board of health is coextensive with the boundary of the county as established in RCW 70.46.031.
- (3) The provisions of this chapter apply only to the recruitment, selection and appointment of persons who are not elected officials identified in RCW 70.05.030(1)(a), RCW 70.05.035(1)(a), RCW 70.46.020(1)(a), and RCW 70.46.031(1)(a).
- ~~(4) The provisions of this chapter do not apply to persons other than elected officials identified in RCW 70.05.030(1)(f), RCW 70.05.035(1)(f), RCW 70.46.020(1)(f), and RCW 70.46.031(1)(f).~~

**NEW SECTION**

**WAC 246-90-010 Definitions.**

The following definitions apply throughout this chapter unless the context clearly requires otherwise:

- (1) “Board” means the Washington state board of health.
- (2) “Consumers of public health” means the category of persons consisting of county or health district residents who have self-identified as having faced significant health inequities or as having lived experiences with public health-related programs.
- (3) “Elected official” means any person elected at a general or special election to public office representing a city or county, and any person appointed to fill a vacancy in any such office.
- (4) “Health agency” means a private or public business or organization that renders or connects persons to health services, insurance, or other benefits.
- (5) “Health facility” means a facility, clinic, or other setting licensed under Title 18 RCW, Title 70 RCW, or Title 71 RCW in which behavioral or medical diagnosis, care, treatment, or services are provided.

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- (6) “Local board of health” means the county or district board of health as established under chapter 70.05 RCW.
- (7) “Local health jurisdiction” or “LHJ” means a county health department under chapter 70.05 RCW or health district under chapter 70.46 RCW.
- (8) “Non-elected member” or “non-elected position” means a person appointed to a local board of health who is not an elected official, and represents:
  - a. Public health, health care facilities, and providers;
  - b. Consumers of public health; or
  - c. Other community stakeholders.
- (9) “Other community stakeholders” means the category of persons representing the following types of organizations located in the county or health district:
  - a. Community-based organizations or nonprofits that work with populations experiencing health inequities in the county;
  - b. Active, reserve, or retired armed services members;
  - c. The business community; or
  - d. The environmental public health regulated community.
- (10) “Public health, health care facilities, and providers” means the category of persons practicing or employed in the county or health district who are:
  - a. Medical ethicists;
  - b. Epidemiologists;
  - c. Experienced in environmental public health;
  - d. Community health workers;
  - e. Holders of master’s degrees or higher in public health or another field with an emphasis or concentration in health care, public health, or health policy;
  - f. Employees of a hospital located in the county; or
  - g. Any of the following providers holding an active or retired license in good standing under Title 18 RCW:
    - i. Physicians or osteopathic physicians;
    - ii. Advanced registered nurse practitioners;
    - iii. Physician assistants or osteopathic physician assistants;
    - iv. Registered nurses;
    - v. Dentists;
    - vi. Naturopaths; or
    - vii. Pharmacists.

**NEW SECTION**

**WAC 246-90-015 Local boards of health – Non-elected members.**

- (1) The number of non-elected members, as defined in WAC 246-90-010, on a local board of health, including ~~any~~ tribal representatives as described in subsection (2), must equal the number of elected officials on a local board of health. Elected members of the local board of health may not constitute a majority.



- (2) If a federally recognized Indian tribe holds reservation, trust lands, or has usual and accustomed areas within the county or health district, or if a 501(c)(3) organization registered in Washington that serves American Indian and Alaska Native people and provides services within the county or health district, the local board of health must include a tribal representative selected by the American Indian Health Commission according to the selection process prescribed by the Commission.
  - a. A tribal representative as described in subsection (2) may serve in any of the three non-elected member categories as defined in this chapter if the representative meets the requirements of the category.
- (3) Any changes to local board of health composition must meet the requirements of this chapter.
- (4) If a board of county commissioners or a county legislative authority chooses to adopt a resolution or ordinance or otherwise act to change the size or composition of the local board of health, the resolution, ordinance, or other document used must:
  - a. Include provisions, which are comparable to that of elected members, for the appointment, term, including initial term, and, if applicable, compensation or reimbursement of expenses for non-elected members as defined in this chapter;
  - b. Ensure elected officials do not constitute a majority of the total membership of the local board of health;
  - c. Ensure recruitment, selection, and appointment of non-elected members of the local board of health must conform with the requirements of this chapter; and
  - d. Identify non-elected members as voting members of the local board of health except as it pertains to any decision related to the setting or modification of permit, licensing, and application fees.
  - d.e. Identify the process for how a local board of health will refer successful applicants to the board of county commissioners for approval and appointment. If a county does not have a board of county commissioners, the local board of health will refer successful applicants to the county legislative authority for consideration for approval and appointment.

## NEW SECTION

### WAC 246-90-020 Local boards of health – Non-elected members – Recruitment.

- (1) A local board of health must actively recruit applicants for non-elected member positions of the local board of health in a manner that solicits a broad pool of applicants that represent a diversity of expertise and lived experience.
- (2) A local board of health must:
  - a. Provide reasonable advance notice for applicants to apply for vacancies for positions representing non-elected members on a local board of health;
  - b. Post vacancy announcements in public places, including the newspaper with the most readership, if any, in the county or district;
  - c. Post vacancy announcements in the most common languages spoken in the county or district;

- d. Post vacancy announcements in all geographic regions represented by the local board of health;
  - ~~d.e.~~ Work with local community organizations to distribute vacancy notices; and
  - ~~e.f.~~ Comply with applicable provisions of the Americans with Disabilities Act, Public Law Number 101-336 and chapter 49.60 RCW.
- (3) A local board of health may:
  - a. Require non-elected members of the local board of health to reside within the county or local board of health's jurisdictional boundaries; and
  - b. Work with local community organizations to identify potential applicants for non-elected positions.
- (4) A local board of health may not require an applicant to provide their political affiliation or voting history.
- (5) A local board of health may require an applicant to designate the specific category or categories they are applying for as identified in WAC 246-90-025(1) in their application materials. A local board of health may consider applicants for any position for which they are qualified.
- (6) All applicants for non-elected positions shall be interviewed in a panel format by the local board of health subject to the following:
  - a. All applicants shall be asked the same questions; and
  - b. In the event of a substantial number of applicants, the local board of health may elect to interview a smaller number applicants as long as the applicants interviewed include a diversity of expertise and lived experience.
- (7) The recruitment process must be consistent with applicable provisions of chapter 42.30 RCW.

## NEW SECTION

### **WAC 246-90-025 Local boards of health – Non-elected members – Selection.**

- (1) Non-elected members of a local board of health must be selected from the following categories:
  - a. Public health, health care facilities, and providers;
  - b. Consumers of public health; and
  - c. Other community stakeholders.
- (2) If the total number of non-elected members of a local board of health is evenly divisible by three, there must be an equal number of members selected from each of the three categories.
- (3) There may be no more than one member selected from each category with the same background or position except under the following circumstances:
  - a. If there are one or two non-elected members over the nearest multiple of three, those non-elected members may be selected from any of the three categories; and
  - b. If, in a health district consisting of one county, there are two non-elected members over the nearest multiple of three, each member over the nearest multiple of three must be selected from a different category.
- (4) A local board of health shall assess the following when considering applicants for selection to a local board of health:
  - a. Service, current or past, on other local boards or commissions;

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- b. Whether the applicant's background meets the qualifications of the applicant's selected category or categories as defined in WAC 246-095-010;
  - c. Potential conflict of interest;
  - ~~c.d.~~ The applicant's demonstrated commitment to public health;
  - ~~d.~~ Recommendation from current board members;
  - e. Whether the applicant represents a diversity of expertise and lived experience; and
  - f. Whether the applicant represents the geographic diversity of the community.
- (5) A local board of health shall also assess whether the applicant identifies with a historically underrepresented community when being considered as a non-elected member representing consumers of public health.
- (6) Local board of health membership must include a balanced representation of elected officials and non-elected people with a diversity of expertise and lived experience.
- (7) Persons with a fiduciary obligation to a conflict of interest, including those who receive, or may receive, financial gain from a health facility, or other health agency, or a material financial interest in the rendering of other business or organization that renders health services, may not be selected as a non-elected member of a local board of health representing consumers of public health.
- ~~(7)~~(8) Applicants must disclose any potential conflict of interest.
- ~~(8)~~(9) If a local board of health demonstrates that it attempted to recruit members from all three categories under subsection (1) and was unable to do so, the local board of health may select members only from the other two categories.
- ~~(9)~~(10) The selection process must be consistent with applicable provisions of chapter 42.30 RCW.

**NEW SECTION**

**WAC 246-90-030 Local boards of health – Non-elected members – Appointment.**

- (1) Non-elected members of a local board of health shall be approved and appointed by a majority vote of the board of county commissioners. If a county does not have a board of county commissioners, then the non-elected members of a local board of health shall be approved and appointed by a majority vote of the county legislative authority.
- (2) The appointment process must be consistent with applicable provisions of chapter 42.30 RCW.

**NEW SECTION**

**WAC 246-90-035 Local boards of health – Non-elected members – Exceptions.**

In accordance with RCW 70.05.030, RCW 70.05.035, RCW 70.46.020, and RCW 70.46.031, the following exceptions apply to this chapter:

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- (1) For counties with a home rule charter, counties without a home rule charter, health districts consisting of two or more counties, and health districts consisting of one county:
  - a. A local board of health comprised solely of elected officials may retain its composition if the local health jurisdiction had a public health advisory committee or board with its own bylaws established on January 1, 2021. By January 1, 2022, the public health advisory committee or board must meet the requirements established in RCW 70.46.140 for community health advisory boards.
- (2) For local boards of health made up of three counties east of the Cascade mountains:
  - a. If a local board of health is comprised solely of elected officials, it may retain its current composition if the local health jurisdiction has a public health advisory committee or board that meets the requirements established in RCW 70.46.140 for community health advisory boards by July 1, 2022.
  - b. If the local board of health does not establish the required community health advisory board by July 1, 2022, it must comply with the requirements of this chapter.
- (3) For local boards of health established under RCW 70.46.031, “other community stakeholders” as defined in this chapter does not include active, reserve, or retired armed services members. Active, reserve, or retired armed services members are not precluded from representing other categories of non-elected members as defined in section one of this chapter.

# LEGISLATIVE & RULEMAKING PRIORITIES

## 2022 STATE LEGISLATIVE SESSION

### Support Dedicated Funding Source for Foundational Public Health Services

The state Legislature has made an unprecedented investment in Foundational Public Health Services ([FPHS](#)) in the State FY21-23 biennium (\$175M). Currently, these funds are appropriated as General Fund State (GFS) monies. Kitsap Public Health supports working with the Legislature to identify and secure a dedicated and appropriate funding source for FPHS in order to provide predictability and sustainability of core public health programs.

### Support Coronavirus Response and Recovery Efforts Funding

Local governments and local health jurisdictions serve key roles in our state's response efforts to the COVID-19 pandemic. These roles include, but are not limited to: case and contact investigations, epidemiology and assessment, isolation & quarantine services, case management support, and vaccine planning and mass vaccination efforts.

### Support Collaborative Processes for Local Public Health Governance

During the 2021 session, the state Legislature passed E2SHB 1152, a new law that changes local board of health membership structure, without any collaboration with the local public health system in our state. If the Legislature desires to change local health governance, they should first collaborate with the local public health system before submitting or passing new bills. **Support collaborative processes that respect the authority, roles, and responsibilities of local health jurisdictions.**

### Oppose Efforts to Reduce or Eliminate Local Public Health Authority

Washington is a local control state, and RCW [70.05](#) and [70.46](#) have mandated the county legislative authority to establish and maintain a local health officer and administrator, local health board, and local health department for decades. Bills proposals may again be considered that would reduce or eliminate local authority over public health.

### Oppose Reductions or Limitations on Funding for Local Health Jurisdictions

While FPHS funding is starting to reach sustainable levels to implement state public health mandates, any reductions to funding for local public health work will offset these commitments.

### Oppose Bills which would Allow Potentially Hazardous Food (PHF) to be Prepared and Sold from Residential Kitchens

Existing food safety rules prohibit the preparation or selling of PHF from residential kitchens due to the lack of sanitation and time-temperature controls required to keep PHF safe. **Oppose bills which would weaken sanitation and time-temperature controls for PHF.**



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