



**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**SINGLE AUDIT**

**FOR FISCAL YEAR ENDED DECEMBER 31, 1999**



**JIM PETRO**  
**AUDITOR OF STATE**  

---

**STATE OF OHIO**



**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

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STATE OF OHIO  
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## REPORT OF INDEPENDENT ACCOUNTANTS

Members of the Board  
District Board of Health  
Licking County  
675 Price Road  
Newark, Ohio 43055

We have audited the accompanying financial statements of the District Board of Health, Licking County, Ohio, (the District) as of and for the year ended December 31, 1999. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the District prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the District Board of Health, Licking County, Ohio as of December 31, 1999, and its combined statement of cash receipts and disbursements for the year then ended on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 4, 2000 on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the financial statements of the District taken as a whole. The accompanying schedule of federal awards expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, Members of the Board and other officials authorized to receive this report under § 117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**JIM PETRO**  
Auditor of State

May 4, 2000

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES  
IN FUND CASH BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General</u>	<u>Special Revenue</u>	<u>(Memorandum Only) Total</u>
<b>Receipts:</b>			
Taxes	\$190,000	\$0	\$190,000
Intergovernmental	262,468	323,463	585,931
Health Services Contract	77,500	0	77,500
Plumbing and Sanitation	449,082	0	449,082
Licenses	6,713	0	6,713
Vitals	15,008	0	15,008
Food Service	111,047	0	111,047
Mobile Home Park	7,301	0	7,301
Other Services/Miscellaneous	40,869	306	41,174
<b>Total Receipts</b>	<u>1,159,989</u>	<u>323,769</u>	<u>1,483,757</u>
<b>Disbursements:</b>			
Salaries	726,607	258,404	985,011
Supplies	16,878	7,589	24,467
Equipment	30,516	4,170	34,686
Contract Services	25,657	1,386	27,043
Travel	35,925	2,021	37,946
Reimbursement	942	6,110	7,052
Board Members	7,178	0	7,178
State Remittance	30,302	0	30,302
PERS	90,888	33,735	124,623
Medicare	8,242	2,817	11,059
Workers Compensation	6,063	2,067	8,131
Insurance	69,221	17,465	86,687
Other	44,523	360	44,883
<b>Total Disbursements</b>	<u>1,092,942</u>	<u>336,125</u>	<u>1,429,067</u>
<b>Total Receipts over/(under) Disbursements</b>	<u>67,047</u>	<u>(12,357)</u>	<u>54,690</u>
<b>Other financing receipts/(disbursements):</b>			
Advances-in	26,700	26,700	53,400
Advances-out	(26,700)	(26,700)	(53,400)
<b>Total other financing receipts/(disbursements)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of Cash Receipts over/(under) Cash Disbursements</b>	67,047	(12,357)	54,690
Fund Balances, January 1, 1999	<u>79,763</u>	<u>21,175</u>	<u>100,938</u>
Fund Balances, December 31, 1999	<u>\$146,810</u>	<u>\$8,818</u>	<u>\$155,628</u>
Reserve for encumbrances, December 31, 1999	<u>\$16,048</u>	<u>\$0</u>	<u>\$16,048</u>

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

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**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The District Board of Health, Licking County, Ohio, (the District) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The District is defined by the Ohio Revised Code Section 3709.01. The District is directed by an appointed eight member board and a Health Commissioner. The District is responsible for the administration of all health programs established by the Ohio Department of Health and the Public Health Council. Services provided by the District include, but are not limited to, the inspection and licensing of public health programs, community nursing activities, the control of communicable diseases, and environmental health programs.

By law, the Licking County Auditor is the fiscal agent of the District and the Licking County Treasurer is the custodian of the District's funds.

The District's management believes these financial statements present all activities for which the District is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Fund Accounting**

The District uses fund accounting to segregate cash and investments that are restricted as to use. The District classifies its funds into the following types:

**1. General Fund**

The General Fund is the general operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The District had the following significant Special Revenue Fund:

Women, Infants, and Children (WIC) Grant Fund - This fund receives federal grant money to provide supplemental nutritious food and nutrition education as an adjunct to good health care to low-income persons in critical periods of growth and development.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Budgetary Process**

An appropriation measure is adopted by the District on or before the first Monday of April in each year for the period January 1 to December 31 of the following year. The appropriation measure, together with the itemized estimate of the sources of revenue available to the District for the next fiscal year, is submitted to the County Auditor, who in turn submits it to the County Budget Commission.

The County Budget Commission reviews the appropriation measure and may reduce any item in the appropriation measure, but may not increase any item or the aggregate amount of all items in the appropriation measure.

The appropriation measure, as amended by the County Budget Commission, controls expenditures by the District for the period January 1 to December 31 of the following year. Budgetary expenditures (that is, disbursements plus encumbrances) may not exceed appropriations at the fund, function, or object level of control and appropriations may not exceed estimated sources of revenue. The District may, by resolution, transfer funds from one item to another in the appropriation measure, reduce or increase any item, create new items, and make additional appropriations, subject to the availability of funds and to the approval of the County Budget Commission.

**Encumbrances**

The District reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated. The District did not always certify and encumber purchases as required.

A summary of 1999 budgetary activity appears in Note 3.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Unpaid Vacation and Sick Leave**

Employees are entitled to cash payments for unused vacation and sick leave in certain circumstances, such as upon leaving employment. Unpaid vacation and sick leave are not reflected as liabilities under the basis of accounting used by the District.

**G. Total Columns of Financial Statements**

Total columns on the financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. This data is not comparable to a consolidation. Interfund-type eliminations have not been made in the aggregation of this data.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**2. CASH WITH FISCAL AGENT**

The Licking County Treasurer maintains a cash pool used by all funds of Licking County government. The District's portion of this pool is \$155,628 at December 31, 1999. The disclosure of the County's deposits and investments at December 31, 1999 is made in the County's Annual Financial Report for the year ended December 31, 1999.

**3. BUDGETARY ACTIVITY**

Budgetary activity for the year ended December 31, 1999 follows:

<b>1999 Budgeted vs. Actual Receipts</b>			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$1,151,000	\$1,159,989	\$8,989
Special Revenue	344,260	323,769	(20,491)
Total	\$1,495,260	\$1,483,758	(\$11,502)

<b>1999 Budgeted vs. Actual Budgetary Basis Expenditures</b>			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,151,000	\$1,108,990	\$42,010
Special Revenue	344,260	336,125	8,135
Total	\$1,495,260	\$1,445,115	\$50,145

**4. RETIREMENT SYSTEMS**

The District's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999, PERS members contributed 8.5% of their gross salaries. The District contributed an amount equal to 13.55% of participants' gross salaries. The District has paid all contributions required through December 31, 1999.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 1999  
(Continued)**

**5. RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains comprehensive insurance coverage through Public Entities Pool of Ohio for building contents. The District also maintains additional insurance in the form of a public officials' liability policy. The District also provides health and life insurance and dental coverage to full-time employees through a private carrier.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

Federal Grantor/ Pass Through Grantor Program Title	Federal CFDA Number	Pass Through Grantor's Number	Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
Passed through the Ohio Department of Health			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	45101FCL389	\$336,124
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through the Ohio Department of Health			
Preventive Health and Health Services Block Grant	93.991	45101PBP387	26,388
		45101PBN387-99	10,000
		45101PBN387-98	310
		45101PAL387-98	241
		45101PAL387-99	<u>15,000</u>
Total U.S. Department of Health and Human Services			51,939
<b><u>U.S. Environmental Protection Agency</u></b>			
Passed through the Office of Air and Radiation			
State Indoor Radon Grant, (SIRG)	66.032	45101PBA392	21,885
<b><u>U.S. Department of Transportation</u></b>			
Passed through the Ohio Department of Highway Safety			
State and Community Highway Safety	20.600	0945.0/0771.1	<u>22,958</u>
<b>Total Federal Awards Expenditures</b>			<b><u>\$432,906</u></b>

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the District's federal award programs. The schedule has been prepared on the cash basis of accounting.

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Members of the Board  
District Board of Health  
Licking County  
675 Price Road  
Newark, Ohio 43055

We have audited the financial statements of the District Board of Health, Licking County, Ohio ( the District) as of and for the year ended December 31, 1999, and have issued our report thereon dated May 4, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 1999-60645-001. We also noted other instances of noncompliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 4, 2000.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings as item 1999-60645-002.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above, is not a material weakness. We noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 4, 2000.

This report is intended for the information and use of the audit committee, management, Members of the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**JIM PETRO**  
Auditor of State

May 4, 2000





**STATE OF OHIO  
OFFICE OF THE AUDITOR**

JIM PETRO, AUDITOR OF STATE

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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR  
FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Members of the Board  
District Board of Health  
Licking County  
675 Price Road  
Newark, Ohio 43055

**Compliance**

We have audited the compliance of the District Board of Health, Licking County, Ohio (the District) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 1999. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. 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. Our audit does not provide a legal determination on the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 1999.

### Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct and material effect on the major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted other matters involving the internal control over federal compliance that do not require inclusion in this report, that we have reported to management of the District in a separate letter dated May 4, 2000.

This report is intended for the information and use of the audit committee, management, Members of the Board, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**JIM PETRO**  
Auditor of State

May 4, 2000

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 1999**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Special Supplemental Nutrition Program for Women, Infants, Children (WIC) 10.557
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

<b>Finding Number</b>	1999-60645-001
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**Fiscal Officer Certifying the Funds**

Ohio Rev. Code Section 5705.41(D) states no subdivision shall make any contract or order any expenditure of money unless the certificate of the fiscal officer is attached. The fiscal officer must certify that the amount required to meet such a commitment has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrance. The amount so certified shall be recorded against the applicable appropriation account.

This section also provides an exception to the above requirement:

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 § .505  
DECEMBER 31, 1999  
(Continued)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (continued)</b>
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<b>Finding Number</b>	1999-60645-001 (Continued)
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Then and Now Certificate - If no certificate is furnished as required, upon receipt of the fiscal officer's certificate that a sufficient sum was, both at the time of the contract or order and at the time of the certificate, appropriated and free of any previous encumbrances, the Board may authorize the issuance of a warrant in payment of the amount due upon such contract or order by resolution within 30 days from the receipt of such certificate, if such expenditure is otherwise valid.

If the amount involved is less than one thousand dollars, the fiscal officer may authorize it to be paid without the affirmation of the Board.

Twenty-seven percent of disbursements tested did not contain the required certificate of the fiscal officer prior to the purchase being made. The fiscal officer did not issue "Then and Now Certificates" for these payments.

We recommended that the fiscal officer certify the funds prior to making all purchases, or utilize the then and now certificate allowable under this section.

<b>Finding Number</b>	1999-60645-002
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**Reconciliation Between the Fiscal Agent and the District**

The Licking County Auditor is the fiscal agent for the District. The responsibility of the fiscal agent is to process, summarize and record the District's financial activity and provide financial reports reflecting the transactions that have transpired during a given period. The County Auditor completes this responsibility by maintaining one fund for the District on the County's records.

The District has devised a system of receipt and disbursement ledgers, which are also used to record and summarize the District's financial activity. These records maintained by the District are broken down into more detail than the County records but they are not maintained on a fund basis.

Since receipts and disbursements originate at the District, the internal books reflect the most current financial transactions. As the County Auditor receives documentation on the receipts and disbursements, the data is recorded in the County's records at that time. This often causes timing differences between the financial transactions recorded on the County's records and the internal records of the District. A reconciliation between the County's records and the ledgers of the District is not performed. These practices allow for errors and irregularities to occur without timely detection by management.

To ensure all transactions are reflected by the fiscal agent, the District should perform a periodic reconciliation between the County Auditor's records and the District's internal ledgers. The District should maintain its internal records on a fund basis with receipt and appropriation ledgers maintained for each fund.

**DISTRICT BOARD OF HEALTH  
LICKING COUNTY**

**STATUS OF PRIOR YEAR AUDIT FINDINGS  
DECEMBER 31, 1999**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected/Explanation
1998-60645-001	The District executed blanket certificates in excess of \$5,000 and 3 months, contrary to requirements in 5705.41(D), Ohio Rev. Code Section.	Not Corrected	The District has hired a fiscal officer to review the issuance of blanket purchase orders to ensure they are executed in accordance with Ohio Rev. Code Section 5705.41(D).
1998-60645-002 and 1998-60645-005	A procedure has not been implemented by the District to reconcile manually ledger to the fiscal officer's ledgers.	Not Corrected	Upon the hiring of the fiscal officer, the District did begin reconciling their ledger to the fiscal office. The District assert their continued effort to reconcile these records monthly.
1998-60645-003 and 1998-60645-006	The District did not maintain an appropriation (disbursement) and receipt ledger.	Partially Corrected	Upon the hiring of the fiscal officer, the District did begin preparing and maintaining their own disbursement and receipt ledger.
1998-60645-004 and 1998-60645-007	The same District employee received monies, issued duplicate receipts and deposited those funds with the fiscal agent.	Partially Corrected	The finance office as fully staff as of January 1, 2000. The District has instituted procedures that will assist the District in segregating these incompatible functions within the receipt cycle among various finance office staff.
1998-60645-008	The Women, Infant and Children (WIC) monthly financial report submitted to the Ohio Department of Health did not reflect the same financial activity reported by the District's underlying financial data. Bureau of Workers Compensation was not included, as well.	Partially Corrected	The District has instituted procedures to reconcile the WIC monthly report to the underlying financial data.
1998-60645-009	The eligibility of the WIC participants was not certified as required by the Grantee Agency Memorandum Agreement.	Partially Corrected	The District has implemented procedures whereby a spot audit of eligibility applications are conducted, employees are attending training on eligibility requirements in accordance with WIC program guidelines.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

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**DISTRICT BOARD OF HEALTH**

**LICKING COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 20, 2000**